



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 2

#### PLANT AND MACHINERY ALLOWANCES

#### CHAPTER 10

#### LONG-LIFE ASSETS

#### *Expenditure excluded from being long-life asset expenditure*

#### 96 Cars

Expenditure is not long-life asset expenditure if it is incurred on the provision of a [<sup>F1</sup>car or motor cycle (as defined by section 268A)].

#### Textual Amendments

- F1** Words in s. 96 substituted (with effect in accordance with Sch. 11 paras. 26, 27, 28(1) to the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 11 para. 21](#) (with [Sch. 11 paras. 30-32](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 96.