
Changes to legislation: Finance Act 2009, Paragraph 37 is up to date with all changes known to be in force on or before 26 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 11

TAX RELIEF FOR BUSINESS EXPENDITURE ON CARS AND MOTOR CYCLES

PART 2

RESTRICTIONS ON DEDUCTIONS FOR HIRE EXPENSES

Income tax

- 37 (1) Section 49 (car or motor cycle hire: supplementary) is amended as follows.
- (2) In subsection (1)—
- (a) omit “or motor cycle”,
 - (b) omit “one”,
 - (c) before paragraph (a) insert—
 - “(za) a motor cycle (within the meaning of section 185(1) of the Road Traffic Act 1988),” and
 - (d) in paragraphs (a) and (b), insert at the beginning “a vehicle”.
- (3) After that subsection insert—
- “(1A) In section 48—
 - “a car that has low CO2 emissions” has the same meaning as in section 104AA of CAA 2001 (special rate expenditure: main rate car);
 - “electrically propelled” has the meaning given in section 268B of that Act.”
- (4) In subsection (2)—
- (a) omit “or motor cycle” (in each place),
 - (b) omit paragraph (c), and
 - (c) insert at the end—
 - “(d) is leased under a long-funding lease (within the meaning of section 70G of CAA 2001).”
- (5) In subsection (6), omit “and section 48”.
- (6) In the heading, omit “or motor cycle”.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)