Status: Point in time view as at 21/07/2009. Changes to legislation: Finance Act 2009, Paragraph 35 is up to date with all changes known to be in force on or before 15 June 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)

SCHEDULES

SCHEDULE 11

TAX RELIEF FOR BUSINESS EXPENDITURE ON CARS AND MOTOR CYCLES

PART 2

RESTRICTIONS ON DEDUCTIONS FOR HIRE EXPENSES

Income tax

35 In section 31(1)(b) (relationship between rules prohibiting and allowing deductions), omit "or motor cycle".

Status:

Point in time view as at 21/07/2009.

Changes to legislation:

Finance Act 2009, Paragraph 35 is up to date with all changes known to be in force on or before 15 June 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.