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*Status: Point in time view as at 24/07/2002.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, SCHEDULE 20. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 20

Section 61

#### CAPITAL ALLOWANCES: PLANT OR MACHINERY FOR GAS REFUELLING STATION

##### *Introductory*

1 The Capital Allowances Act 2001 (c. 2) is amended as follows.

##### *Types of expenditure for which first-year allowances available*

2 In section 39, after the entry relating to section 45D (which is inserted by Schedule 19 to this Act) add—

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“section 45E	expenditure on plant or machinery for gas refuelling station”.
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##### *First-year qualifying expenditure: plant or machinery for gas refuelling station*

3 After section 45D (which is added by Schedule 19 to this Act) insert—

##### **“45E Expenditure on plant or machinery for gas refuelling station**

- (1) Expenditure is first-year qualifying expenditure if—
- it is incurred in the period beginning with 17th April 2002 and ending with 31st March 2008,
  - it is expenditure on plant or machinery for a gas refuelling station where the plant or machinery is unused and not second-hand, and
  - it is not excluded by section 46 (general exclusions).
- (2) For the purposes of this section expenditure on plant or machinery for a gas refuelling station is expenditure on plant or machinery installed at a gas refuelling station for use solely for or in connection with refuelling vehicles with natural gas or hydrogen fuel.
- (3) For the purposes of subsection (2) the plant or machinery which is for use for or in connection with refuelling vehicles with natural gas or hydrogen fuel includes—
- any storage tank for natural gas or hydrogen fuel,
  - any compressor, pump, control or meter used for or in connection with refuelling vehicles with natural gas or hydrogen fuel, and
  - any equipment for dispensing natural gas or hydrogen fuel to the fuel tank of a vehicle.
- (4) For the purposes of this section—

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“gas refuelling station” means any premises, or that part of any premises, where vehicles are refuelled with natural gas or hydrogen fuel;

“hydrogen fuel” means a fuel consisting of gaseous or cryogenic liquid hydrogen which is used for propelling vehicles;

“vehicle” means a mechanically propelled road vehicle.”.

*General exclusions affecting first-year qualifying expenditure*

- 4 In section 46, in subsection (1) (expenditure which is subject to the general exclusions) after the entry relating to section 45D (which is added by Schedule 19 to this Act) add—

“section 45E	(expenditure on plant or machinery for gas refuelling station)”.
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*Amount of first-year allowance*

- 5 In section 52(3), in the Table, after the entry relating to expenditure qualifying under section 45D (which is added by Schedule 19 to this Act) add—

“Expenditure qualifying under section 45E (expenditure on plant or machinery for gas refuelling station)	100%”.
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