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*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—
- (a) it is incurred in the period beginning with 17th April 2002 and ending with 31st March 2008,
  - (b) it is expenditure on plant or machinery for a gas refuelling station where the plant or machinery is unused and not second-hand, and
  - (c) 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—
- (a) any storage tank for natural gas or hydrogen fuel,
  - (b) any compressor, pump, control or meter used for or in connection with refuelling vehicles with natural gas or hydrogen fuel, and
  - (c) 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—

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“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—

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