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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 2. (See end of Document for details)

## SCHEDULES

## SCHEDULE 20

CAPITAL ALLOWANCES: PLANT OR MACHINERY FOR GAS REFUELLING STATION

Types of expenditure for which first-year allowances available

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

"section 45E expenditure on plant or machinery for gas refuelling station".

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 2.