



Finance Act 2008

2008 CHAPTER 9

PART 3

CAPITAL ALLOWANCES

Plant and machinery: first-year allowances

78 Gas refuelling stations

- (1) Section 45E of CAA 2001 (expenditure on plant or machinery for gas refuelling station) is amended as follows.
- (2) In subsection (1)(a), for “2008” substitute “ 2013 ”.
- (3) After “natural gas” (in each place) insert “ , biogas ”.
- (4) In subsection (4), before the definition of “gas refuelling station” insert—

““biogas” means gas produced by the anaerobic conversion of organic matter and used for propelling vehicles;”.
- (5) The amendments made by subsections (3) and (4) have effect in relation to expenditure incurred on or after 1 April 2008.

Changes to legislation:

Finance Act 2008, Section 78 is up to date with all changes known to be in force on or before 20 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.

[View outstanding changes](#)

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)