



Finance Act 2018

2018 CHAPTER 3

PART 1

DIRECT TAXES

Capital allowances

^{F1}29 **First-year tax credits**

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Textual Amendments

- F1** S. 29 repealed (with effect in accordance with s. 33(5) of the amending Act) by [Finance Act 2019](#) (c. 1), s. 33(2)(c)(xiv)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Cross Heading:
Capital allowances.