
STATUTORY INSTRUMENTS

2016 No. 984

The Capital Allowances Act 2001 (Cars Emissions) Order 2016

Amendment of the Capital Allowances Act 2001

4. In section 45D—
- (a) in subsection (1)(a)(1) for “2018” substitute “2021”; and
 - (b) in subsection (4)(2) for “75” substitute “50”.

(1) Section 45D(1)(a) was amended by [S.I. 2015/60](#).

(2) Section 45D(4) was amended by paragraph 14 of Schedule 11 to the Finance Act [2009 \(c.10\)](#) and [S.I. 2015/60](#); there are other amendments to section 45D not relevant to this Order.