
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 20

CAPITAL ALLOWANCES: PLANT OR MACHINERY FOR GAS REFUELLING STATION

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—

“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 4.