

Changes to legislation: Finance Act 2003, SCHEDULE 30 is up to date with all changes known to be in force on or before 12 April 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. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 30

Section 167

FIRST-YEAR ALLOWANCES FOR EXPENDITURE ON ENVIRONMENTALLY BENEFICIAL PLANT OR MACHINERY

Introductory

1 The Capital Allowances Act 2001 (c. 2) is amended as follows.

Types of expenditure for which first-year allowances available

2 In section 39—

- (a) after “under” insert “ any of the following provisions ”;
- (b) at the end of the entry relating to section 45E, omit “or”;
- ^{F1}(c)

Textual Amendments

F1 Sch. 30 para. 2(c) repealed (with effect in accordance with s. 33(5) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 33\(2\)\(c\)\(ii\)](#)

First-year qualifying expenditure on environmentally beneficial plant or machinery

^{F2}3

Textual Amendments

F2 Sch. 30 para. 3 repealed (with effect in accordance with s. 33(5) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 33\(2\)\(c\)\(ii\)](#)

General exclusions affecting first-year qualifying expenditure

4 (1) In section 46(1)—

- (a) after “under” insert “ any of the following provisions ”;
- (b) at the end of the entry relating to section 45E, omit “or”;
- ^{F3}(c)

^{F4}(2)

Textual Amendments

F3 Sch. 30 para. 4(1)(c) repealed (with effect in accordance with s. 33(5) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 33\(2\)\(c\)\(ii\)](#)

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F4 Sch. 30 para. 4(2) repealed (with effect in accordance with Sch. 26 Pt. 3(13) Note of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(13\)](#); Sch. 30 para. 4(2) repealed (with effect in accordance with s. 33(5) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 33\(2\)\(c\)\(ii\)](#)

Amount of first-year allowances

F55

Textual Amendments

F5 Sch. 30 paras. 5-7 repealed (with effect in accordance with s. 33(5) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 33\(2\)\(c\)\(ii\)](#)

Penalty for failure to provide information etc

F56

Textual Amendments

F5 Sch. 30 paras. 5-7 repealed (with effect in accordance with s. 33(5) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 33\(2\)\(c\)\(ii\)](#)

Transitory provision: expenditure incurred etc before first order made

F57

Textual Amendments

F5 Sch. 30 paras. 5-7 repealed (with effect in accordance with s. 33(5) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 33\(2\)\(c\)\(ii\)](#)

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Changes and effects yet to be applied to :

- specified provision(s) savings for amendments by 2018 anaw 1, s. 6, Sch. 6 by [S.I. 2019/110 reg. 5](#)

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

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

- s. 57(3) inserted by [2011 c. 11 Sch. 22 para. 4](#)
- s. 87(3)(a)(ia) inserted by [S.I. 2003/2760 Sch. para. 3\(4\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting S.I. is revoked and superseded by [S.I. 2003/2816](#))
- Sch. 12 para. 3(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 32](#) (This effect was superseded by the repeal of Sch. 12 para. 3 by Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 16)
- Sch. 12 para. 1A inserted by [2007 c. 15 Sch. 13 para. 147\(2\)](#) (The amending provision was repealed before coming into force.)
- Sch. 12 para. 1A omitted by [2008 c. 9 Sch. 43 para. 9](#) (The amending provision was repealed before coming into force.)