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STATUTORY INSTRUMENTS

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**2015 No. 60**

**INCOME TAX  
CORPORATION TAX**

The Capital Allowances Act 2001 (Extension of first-year allowances) (Amendment) Order 2015

<i>Made</i>	- - - -	<i>26th January 2015</i>
<i>Laid before the House of Commons</i>	- -	<i>27th January 2015</i>
<i>Coming into force</i>		<i>17th February 2015</i>

**THE CAPITAL ALLOWANCES ACT 2001 (EXTENSION OF FIRST-YEAR ALLOWANCES) (AMENDMENT) ORDER 2015**

1. Citation and commencement
2. The amendment made by paragraph (b) of article 4 has...
3. Amendment of the Capital Allowances Act 2001
4. In section 45D— (a) in subsection (1)(a) for “2015” substitute...
5. In section 45E(1)(a) for “2015” substitute “2018”.

Signature

Explanatory Note