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STATUTORY INSTRUMENTS

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**2017 No. 1304**

**The Capital Allowances Act 2001 (Extension of  
First-year Allowances) (Amendment) Order 2017**

**Amendment of the Capital Allowances Act 2001**

2. The Capital Allowances Act 2001 is amended as follows—
  - (a) in section 45DA(1)(a) for “8 years” substitute “11 years”, and
  - (b) in section 45E(1)(a) for “2018” substitute “2021”.