

**2017 No. 1304**

**INCOME TAX**

**CORPORATION TAX**

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

*Made* - - - - *18th December 2017*  
*Laid before the House of Commons* *19th December 2017*  
*Coming into force* - - *1st April 2018*

The Treasury, in exercise of the powers conferred by sections 45DA(1A) and 45E(1A) of the Capital Allowances Act 2001(a), make the following Order:

**Citation and commencement**

1. This Order may be cited as the Capital Allowances Act 2001 (Extension of First-year Allowances) (Amendment) Order 2017 and comes into force on 1st April 2018.

**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”.

*Heather Wheeler*  
*Andrew Griffiths*

18th December 2017

Two of the Lords Commissioners for Her Majesty’s Treasury

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(a) 2001 c. 2; section 45DA was inserted by paragraph 3 of Schedule 7 to the Finance (No. 3) Act 2010 (c. 33); section 45DA(1A) was inserted by section 64(3) of the Finance Act 2014 (c. 26); section 45DA(1)(a) was amended by section 45(2) of the Finance Act 2015 (c. 11); section 45E was inserted by paragraph 3 of Schedule 20 to the Finance Act 2002 (c. 23); section 45E(1A) was inserted by section 64(4) of the Finance Act 2014 (c. 26); section 45E(1)(a) was amended by article 5 of S.I. 2015/60.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends sections 45DA and 45E of the Capital Allowances Act 2001 (c. 2). These sections set out the conditions to be met to qualify for 100% first-year allowances on expenditure in respect of zero-emission goods vehicles (section 45DA) and plant and machinery for gas refuelling stations (section 45E).

Article 2(a) extends the relief for zero-emission goods vehicles for a further three years to 31st March 2021 for expenditure incurred by a person within the charge to corporation tax and to 5th April 2021 for expenditure incurred by a person within the charge to income tax.

Article 2(b) extends the relief for plant and machinery for gas refuelling stations for a further three years to 31st March 2021.

A Tax Information and Impact Note covering this instrument was published on 22 November 2017 alongside the Autumn Budget 2017 and is available on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.

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