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STATUTORY INSTRUMENTS

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**2021 No. 120**

**The Capital Allowances Act 2001 (Car Emissions) (Extension of First-year Allowances) (Amendment) Order 2021**

**Amendment of the Capital Allowances Act 2001**

- 3.** In section 45D (expenditure on cars with low carbon dioxide emissions)—
- (a) in subsection (1)(a)(1) for “2021” substitute “2025”, and
  - (b) in subsection (4)(2) for “50” substitute “0”.

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(1) Section 45D(1)(a) was amended by section 77(2) of the Finance Act 2008 (c. 9) (“FA 2008”), section 68(1)(a) of the Finance Act 2013 (c. 29) (“FA 2013”), S.I. 2015/60 and S.I. 2016/984.

(2) Section 45D(4) was amended by section 77(3) of FA 2008, paragraph 14 of Schedule 11 to FA 2009, section 68(1)(b) of FA 2013, S.I. 2015/60 and S.I. 2016/984.