
STATUTORY INSTRUMENTS

2021 No. 120

**CORPORATION TAX
INCOME TAX**

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

<i>Made</i>	- - - -	<i>4th February 2021</i>
<i>Laid before the House of Commons</i>	- -	<i>5th February 2021</i>
<i>Coming into force</i>		<i>1st April 2021</i>

**THE CAPITAL ALLOWANCES ACT 2001 (CAR
EMISSIONS) (EXTENSION OF FIRST-YEAR
ALLOWANCES) (AMENDMENT) ORDER 2021**

1. Citation, commencement, effect and interpretation
 2. Amendment of the Capital Allowances Act 2001
 3. In section 45D (expenditure on cars with low carbon dioxide...
 4. In section 45DA(1)(a) (expenditure on zero-emission goods vehicles) for “11...
 5. In section 45E(1)(a) (expenditure on plant or machinery for gas...
 6. In section 104AA(4) (meaning of “main rate car”) for “110”...
 7. Savings
- Signature
Explanatory Note