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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 Treasury make the following Order in exercise of the powers conferred by sections 45D(1A) and (7) and 45E(1A) of the Capital Allowances Act 2001<sup>(1)</sup>.

**Citation and commencement**

1. This Order may be cited as the Capital Allowances Act 2001 (Extension of first-year allowances) (Amendment) Order 2015 and comes into force on 17th February 2015.
2. The amendment made by paragraph (b) of article 4 has effect in relation to expenditure incurred on or after 1st April 2015.

**Amendment of the Capital Allowances Act 2001**

3. The Capital Allowances Act 2001 is amended as follows.
4. In section 45D—
  - (a) in subsection (1)(a) for “2015” substitute “2018”; and
  - (b) in subsection (4) for “95” substitute “75”.
5. In section 45E(1)(a) for “2015” substitute “2018”.

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(1) 2001 c. 2; section 45D was inserted by paragraph 3 of Schedule 19 of the Finance Act 2002 (c. 23); sections 45D(1A) and 45E(1A) were inserted by sections 64(2) and 64(4) of the Finance Act 2014 (c. 26).

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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26th January 2015

*Alun Cairns*  
*David Evennett*  
Two of the Lords Commissioners for Her  
Majesty's Treasury

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## EXPLANATORY NOTE

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

This Order amends sections 45D and 45E of the Capital Allowances Act 2001 (c. 2). These sections set out the conditions to qualify for 100% first-year allowances on expenditure in respect of cars with low carbon dioxide emissions (section 45D) and plant and machinery for gas refuelling stations (section 45E).

Article 4 extends the relief for cars with low carbon dioxide emissions for a further three years to 31st March 2018. It also reduces the qualifying emissions threshold from 95 grams to 75 grams per kilometre driven.

Article 5 extends the relief for plant and machinery for gas refuelling stations for a further three years to 31st March 2018.

A Tax Information and Impact Note covering this instrument was published on 10th December 2014 alongside Autumn Statement 2014 and is available at: <https://www.gov.uk/government/publications/capital-allowances-extension-of-enhanced-capital-allowances-for-car-and-goods-vehicles-to-2018>. It remains an accurate summary of the impacts that apply to this instrument.