



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 4

FIRST-YEAR QUALIFYING EXPENDITURE

General

39 First-year allowances available for certain types of qualifying expenditure only

A first-year allowance is not available unless the qualifying expenditure is first-year qualifying expenditure under [^{F1}any of the following provisions]—

F2	F2
.
F3	F3
.
F2	F2
.
F4	F4
.
[^{F5} section 45D	expenditure on cars with low CO ₂ emissions,]
[^{F6} section 45DA	expenditure on zero-emission goods vehicles,]

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross Heading: General. (See end of Document for details)

[^{F7} section 45E	expenditure on plant or machinery for gas refuelling station] ^{F8}
	...
[^{F9} section 45EA	expenditure on plant or machinery for electric vehicle charging point]
[^{F10} section 45F	expenditure on plant and machinery for use wholly in a ring fence trade.]
^{F11}	^{F11}
	. . .
[^{F12} section 45K	expenditure on plant and machinery for use in designated assisted areas.]
[^{F13} section 45O	expenditure on plant and machinery for use in [^{F14} special tax sites].]

Textual Amendments

- F1** Words in s. 39 inserted (with effect in accordance with s. 167 of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [Sch. 30 para. 2\(a\)](#)
- F2** S. 39 entries omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [s. 76\(5\)\(a\)](#) (with [s. 76\(7\)\(8\)](#))
- F3** S. 39 entry omitted (with effect in accordance with s. 75(5)-(8) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [s. 75\(3\)\(a\)](#)
- F4** Words in s. 39 omitted (with effect in accordance with s. 33(5) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [s. 33\(2\)\(b\)\(iii\)\(a\)](#)
- F5** Words in s. 39 inserted (with effect as mentioned in [s. 59](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 59](#), [Sch. 19 para. 2](#)
- F6** Words in s. 39 inserted (with effect in accordance with Sch. 7 para. 7 of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [Sch. 7 para. 2](#)
- F7** Words in s. 39 inserted (with effect as mentioned in [s. 61](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 61](#), [Sch. 20 para. 2](#)
- F8** Word in s. 39 repealed (with effect in accordance with s. 167 of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [Sch. 30 para. 2\(b\)](#), [Sch. 43 Pt. 3\(9\)](#)
- F9** Words in s. 39 inserted (16.11.2017) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [s. 38\(2\)](#)
- F10** Words in s. 39 inserted (with effect as mentioned in [s. 63](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 63](#), [Sch. 21 para. 2](#)
- F11** Words in s. 39 omitted (with effect in accordance with s. 33(5) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [s. 33\(2\)\(b\)\(iii\)\(b\)](#)
- F12** Words in s. 39 inserted (with effect in accordance with Sch. 11 para. 8 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 11 para. 2](#)
- F13** Words in s. 39 inserted (10.6.2021) by [Finance Act 2021 \(c. 26\)](#), [Sch. 22 para. 2](#)
- F14** Words in s. 39 substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 23 para. 11\(a\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Cross
Heading: General.