



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 4

FIRST-YEAR QUALIFYING EXPENDITURE

Types of expenditure which may qualify for first-year allowances

^{F1}45A Expenditure on energy-saving plant or machinery

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Textual Amendments

F1 Ss. 45A-45C repealed (with effect in accordance with s. 33(5) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 33\(1\)\(a\)](#)

Modifications etc. (not altering text)

C1 Pt. 2 modified (10.6.2021) by [Finance Act 2021 \(c. 26\), s. 9\(1\)\(a\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 45A.