



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}45E Expenditure on plant or machinery for gas refuelling station

- (1) Expenditure is first-year qualifying expenditure if—
- it is incurred in the period beginning with 17th April 2002 and ending with 31st March [^{F2}2025],
 - it is expenditure on plant or machinery for a gas refuelling station where the plant or machinery is unused and not second-hand, and
 - it is not excluded by section 46 (general exclusions).

[The Treasury may by order amend subsection (1)(a) so as to extend the period ^{F3}(1A) specified.]

- (2) For the purposes of this section expenditure on plant or machinery for a gas refuelling station is expenditure on plant or machinery installed at a gas refuelling station for use solely for or in connection with refuelling vehicles with natural gas [^{F4}, biogas] or hydrogen fuel.
- (3) For the purposes of subsection (2) the plant or machinery which is for use for or in connection with refuelling vehicles with natural gas [^{F4}, biogas] or hydrogen fuel includes—
- any storage tank for natural gas [^{F4}, biogas] or hydrogen fuel,

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 45E. (See end of Document for details)

- (b) any compressor, pump, control or meter used for or in connection with refuelling vehicles with natural gas^[F4], biogas] or hydrogen fuel, and
 - (c) any equipment for dispensing natural gas^[F4], biogas] or hydrogen fuel to the fuel tank of a vehicle.
- (4) For the purposes of this section—
- [^{F5}“biogas” means gas produced by the anaerobic conversion of organic matter and used for propelling vehicles;]
 - “gas refuelling station” means any premises, or that part of any premises, where vehicles are refuelled with natural gas^[F4], biogas] or hydrogen fuel;
 - “hydrogen fuel” means a fuel consisting of gaseous or cryogenic liquid hydrogen which is used for propelling vehicles;
 - “vehicle” means a mechanically propelled road vehicle.]

Textual Amendments

- F1** S. 45E inserted (with effect as mentioned in s. 61 of the amending Act) by [Finance Act 2002 \(c. 23\)](#), s. 61, [Sch. 20 para. 3](#)
- F2** Word in s. 45E(1)(a) substituted (1.4.2021) by [The Capital Allowances Act 2001 \(Car Emissions\) \(Extension of First-year Allowances\) \(Amendment\) Order 2021 \(S.I. 2021/120\)](#), arts. 1(1), [5](#)
- F3** S. 45E(1A) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 64\(4\)](#)
- F4** Word in s. 45E inserted (with effect in accordance with s. 78(5) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [s. 78\(3\)](#)
- F5** Words in s. 45E(4) inserted (with effect in accordance with s. 78(5) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [s. 78\(4\)](#)

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 45E.