



# 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*

#### **[<sup>F1</sup>45EA Expenditure on plant or machinery for electric vehicle charging point**

- (1) Expenditure is first-year qualifying expenditure if—
  - (a) it is incurred in the relevant period,
  - (b) it is expenditure on plant or machinery for an electric vehicle charging point where the plant or machinery is unused and not second-hand, and
  - (c) it is not excluded by section 46 (general exclusions).
- (2) For the purposes of this section expenditure on plant or machinery for an electric vehicle charging point is expenditure on plant or machinery installed solely for the purpose of charging electric vehicles.
- (3) The “relevant period” is the period beginning with 23 November 2016 and ending with—
  - (a) in the case of expenditure incurred by a person within the charge to corporation tax, 31 March [<sup>F2</sup>2025], and
  - (b) in the case of expenditure incurred by a person within the charge to income tax, 5 April [<sup>F3</sup>2025].
- (4) The Treasury may by regulations amend subsection (3) so as to extend the relevant period.

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

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(5) In this section—

“electric vehicle” means a road vehicle that can be propelled by electrical power (whether or not it can also be propelled by another kind of power);

“electric vehicle charging point” means a facility for charging an electric vehicle.]

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**Textual Amendments**

**F1** S. 45EA inserted (16.11.2017) by [Finance \(No. 2\) Act 2017 \(c. 32\), s. 38\(3\)](#)

**F2** Word in [s. 45EA\(3\)\(a\)](#) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 9](#)

**F3** Word in [s. 45EA\(3\)\(b\)](#) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 9](#)

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**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 45EA.