
Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2002, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 19

CAPITAL ALLOWANCES: CARS WITH LOW CARBON DIOXIDE EMISSIONS

General exclusions affecting first-year qualifying expenditure

- 4 (1) Section 46 is amended as follows.
- (2) In subsection (1) (expenditure which is subject to the general exclusions) after the entry relating to section 45A add “,

section 45D	(expenditure on cars with low CO ₂ emissions),”.
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- (3) After subsection (2) (general exclusions listed for the purposes of subsection (1)) insert—
- “(3) Subsection (1) is subject to the following provisions of this section.
- (4) General exclusion 2 does not prevent expenditure being first-year qualifying expenditure under section 45D.”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 4.