
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 19

CAPITAL ALLOWANCES: CARS WITH LOW CARBON DIOXIDE EMISSIONS

Amount of first-year allowances

- 5 In section 52(3), in the Table, after the entry relating to expenditure qualifying under section 45A add—

“Expenditure qualifying under section 45D (expenditure on cars with low CO ₂ emissions)	100%”.
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Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 5.