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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2002, Paragraph 2. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 21

### FIRST-YEAR ALLOWANCES FOR EXPENDITURE WHOLLY FOR A RING FENCE TRADE

#### PART 1

#### PLANT AND MACHINERY

*Types of expenditure for which first-year allowances available*

- 2 In section 39, after the entry relating to section 45E (which is added by Schedule 20 to this Act) add “, or

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section 45F

expenditure on plant and machinery for use wholly in a ring fence trade.”.

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 2.