



Finance Act 2002

2002 CHAPTER 23

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Capital allowances and related matters

59 Cars with low carbon dioxide emissions

Schedule 19 to this Act (first-year allowances in respect of expenditure on cars with low CO₂ emissions and exemption from single asset pool rules) has effect in relation to expenditure incurred on or after 17th April 2002.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 59.