



# Finance Act 2012

## 2012 CHAPTER 14

### PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 5

MISCELLANEOUS

*Capital allowances*

#### **44 Expenditure on plant and machinery for use in designated assisted areas**

Schedule 11 contains provision about first-year allowances in respect of expenditure on plant and machinery for use in designated assisted areas.