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SCHEDULES

SCHEDULE 13

Section 65

GENERAL BLOCK EXEMPTION REGULATION

- 1 CAA 2001 is amended as follows.
- 2 (1) Section 45DB (exclusions from allowances under section 45DA) is amended as follows.
- (2) In subsection (3)(a), for “a firm in difficulty for the purposes of the Community Guidelines on State Aid for Rescuing and Restructuring Firms in Difficulty (2004/C 244/02)” substitute “an undertaking in difficulty for the purposes of the General Block Exemption Regulation”.
- (3) In subsection (4)(a), for “Council Regulation (EC) No 104/2000” substitute “Regulation (EU) No 1379/2013 of the European Parliament and of the Council”.
- (4) In subsection (11), in the definition of “General Block Exemption Regulation”, for “(EC) No 800/2008” substitute “(EU) No 651/2014”.
- (5) In subsection (12), for paragraph (c) substitute—
- “(c) Regulation (EU) No 1379/2013 of the European Parliament and of the Council.”.
- 3 In section 45K (expenditure on plant and machinery for use in designated assisted areas), after subsection (8) insert—
- “(8A) Condition C is met by virtue of subsection (8)(c) only if the amount of the expenditure exceeds the amount by which the relevant plant or machinery is depreciated in the period of 3 years ending immediately before the beginning of the chargeable period in which the expenditure is incurred.
- (8B) “Relevant plant or machinery” means the plant or machinery being used at the end of the period of 3 years mentioned in subsection (8A) for the purposes of the product, process or service mentioned in subsection (8)(c).”
- 4 (1) Section 45M (exemptions from allowances under section 45K) is amended as follows.
- (2) In subsection (1), for “(6) or (7)” substitute “(7) or (7A)”.
- (3) In subsection (3)(a), for “a firm in difficulty for the purposes of the Community Guidelines on State Aid for Rescuing and Restructuring Firms in Difficulty (2004/C 244/02)” substitute “an undertaking in difficulty for the purposes of the General Block Exemption Regulation”.
- (4) In subsection (4)—
- (a) in paragraph (a), for “Council Regulation (EC) No 104/2000” substitute “Regulation (EU) No 1379/2013 of the European Parliament and of the Council”, and

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- (b) after paragraph (b) insert—
- “(ba) in the transport sector or related infrastructure,
 - (bb) relating to energy generation, distribution or infrastructure,
 - (bc) relating to the development of broadband networks.”.

(5) After that subsection insert—

“(4A) Expressions used in subsection (4)(b), (ba), (bb) or (bc) and in the General Block Exemption Regulation have the same meaning as in that Regulation.”

(6) Omit subsection (6).

(7) After subsection (7) insert—

- “(7A) Expenditure is within this subsection if—
- (a) the area by reference to which the condition in section 45K(1)(a) is met is not an area which falls within Article 107(3)(a) of the Treaty on the Functioning of the European Union,
 - (b) the condition in section 45K(8)(a) is not met in relation to the expenditure, and
 - (c) at the time the expenditure is incurred the company is not an SME for the purposes of the General Block Exemption Regulation.”

(8) In subsection (12)—

- (a) in the first definition, for the words from ““coal” to “have” substitute “has”, and
- (b) in the definition of “General Block Exemption Regulation”, for “(EC) No 800/2008” substitute “(EU) No 651/2014”.

(9) In subsection (15), for paragraph (c) substitute—

“(c) [Regulation \(EU\) No 1379/2013](#) of the European Parliament and of the Council.”.

5 (1) Section 45N (effect of plant or machinery subsequently being primarily for use outside designated assisted areas) is amended as follows.

(2) In subsection (1)—

- (a) for “designated assisted area within the meaning of section 45K” substitute “relevant area”, and
- (b) for “such a designated assisted” substitute “a relevant”.

(3) After subsection (3) insert—

- “(3A) Relevant area” means—
- (a) in relation to expenditure which would be within subsection (7A) of section 45M if paragraph (a) of that subsection were omitted, a designated assisted area within the meaning of section 45K which falls within Article 107(3)(a) of the Treaty on the Functioning of the European Union, and
 - (b) in relation to any other expenditure, a designated assisted area within the meaning of section 45K.”

6 In section 212T(6) (cap on first-year allowances: zero-emission goods vehicles), in the definition of “undertaking”, for “(EC) No 800/2008” substitute “(EU) No 651/2014”.

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- 7 In section 212U(5) (cap on first-year allowances: expenditure on plant and machinery for use in designated assisted areas), in the definition of “single investment project”, for “(EC) No 800/2008” substitute “(EU) No 651/2014 ”.”
- 8 The amendments made by this Schedule have effect in relation to expenditure incurred on or after the day on which this Act is passed.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 212(4)(f) and word inserted by [2021 c. 26 Sch. 27 para. 43\(b\)\(ii\)](#)
- s. 212(5)(a)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(ii\)](#)
- s. 212(5)(b)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(iv\)](#)
- s. 212(5)(c)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(v\)](#)
- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)