

---

STATUTORY INSTRUMENTS

---

**2020 No. 260**

**CORPORATION TAX**

The Capital Allowances Act 2001  
(Amendment of Section 45K) Order 2020

<i>Made</i>	- - - -	<i>10th March 2020</i>
<i>Laid before the House of Commons</i>	- -	<i>11th March 2020</i>
<i>Coming into force</i>		<i>1st April 2020</i>

THE CAPITAL ALLOWANCES ACT 2001  
(AMENDMENT OF SECTION 45K) ORDER 2020

1. Citation and commencement
2. Amendment of section 45K of the Capital Allowances Act 2001  
Signature  
Explanatory Note