
STATUTORY INSTRUMENTS

2021 No. 120

The Capital Allowances Act 2001 (Car Emissions) (Extension of First-year Allowances) (Amendment) Order 2021

Citation, commencement, effect and interpretation

1.—(1) This Order may be cited as the Capital Allowances Act 2001 (Car Emissions) (Extension of First-year Allowances) (Amendment) Order 2021 and comes into force on 1st April 2021.

(2) The amendment made by—

- (a) article 3(b) has effect in relation to expenditure incurred on or after 1st April 2021,
- (b) article 6 has effect in relation to expenditure incurred on or after the relevant date.

(3) Paragraph (2)(b) is subject to article 7.

(4) In this Order “the relevant date” means—

- (a) in the case of income tax, 6th April 2021, and
- (b) in the case of corporation tax, 1st April 2021.