
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 20

CAPITAL ALLOWANCES: PLANT OR MACHINERY FOR GAS REFUELLING STATION

Amount of first-year allowance

- 5 In section 52(3), in the Table, after the entry relating to expenditure qualifying under section 45D (which is added by Schedule 19 to this Act) add—

“Expenditure qualifying under section 45E (expenditure on plant or machinery for gas refuelling station)	100%”.
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There are currently no known outstanding effects for the Finance Act 2002, Paragraph 5.