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**Status:** Point in time view as at 15/04/2003. This version of this cross heading contains provisions that are not valid for this point in time.

**Changes to legislation:** Finance Act 2003, Cross Heading: Types of expenditure for which first-year allowances available is up to date with all changes known to be in force on or before 12 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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## SCHEDULES

VALID FROM 10/07/2003

### SCHEDULE 30

FIRST-YEAR ALLOWANCES FOR EXPENDITURE ON  
ENVIRONMENTALLY BENEFICIAL PLANT OR MACHINERY

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