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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 5. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 7

#### FIRST-YEAR ALLOWANCES FOR ZERO-EMISSION GOODS VEHICLES

5 (1) Section 52 (first-year allowances) is amended as follows.

(2) In subsection (3), at the appropriate place in the Table insert—

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“Expenditure qualifying under section 45DA (expenditure on zero- 100%”  
emission goods vehicles)

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(3) In subsection (5)—

(a) omit the “and” at the end of the entry for section 210, and

(b) after that entry insert—

“section 212T (cap on first-year allowances: zero-emission goods  
vehicles), and”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 5.