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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 22

#### CAPITAL ALLOWANCES FOR FREEPORT TAX SITES

##### PART 1

###### FIRST-YEAR ALLOWANCE FOR PLANT AND MACHINERY

- 2 In section 39 (first-year allowances available for certain types of qualifying expenditure only), at the end insert—

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“section 450	expenditure on plant and machinery for use in freeport tax sites.”
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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 2.