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STATUTORY INSTRUMENTS

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**2007 No. 303**

**INCOME TAX  
CORPORATION TAX**

**The Capital Allowances (Leases of Background  
Plant or Machinery for a Building) Order 2007**

<i>Made</i>	- - - -	<i>6th February 2007</i>
<i>Laid before the House of Commons</i>	- - - -	<i>7th February 2007</i>
<i>Coming into force</i>	- -	<i>28th February 2007</i>

The Treasury make the following Order in exercise of the powers conferred upon them by section 70T of the Capital Allowances Act 2001<sup>(1)</sup>.

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<sup>(1)</sup> 2001 c. 2. Section 70T was inserted by paragraph 7 of Schedule 8 to the Finance Act 2006 (c. 25).