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STATUTORY INSTRUMENTS

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**2012 No. 1838**

**INCOME TAX  
CORPORATION TAX**

**The Capital Allowances (Environmentally Beneficial  
Plant and Machinery) (Amendment) Order 2012**

<i>Made</i>	- - - -	<i>12th July 2012</i>
<i>Laid before the House of Commons</i>	- -	<i>13th July 2012</i>
<i>Coming into force</i>		<i>2nd August 2012</i>

**THE CAPITAL ALLOWANCES  
(ENVIRONMENTALLY BENEFICIAL PLANT  
AND MACHINERY) (AMENDMENT) ORDER 2012**

1. Citation and commencement
2. Amendment of the Capital Allowances (Environmentally Beneficial Plant and Machinery) Order 2003
3. In article 2 (interpretation) in the definitions of “the Water...  
Signature  
Explanatory Note