
STATUTORY INSTRUMENTS

2013 No. 464

**INCOME TAX
CORPORATION TAX**

The Capital Allowances (First-year Tax Credits) Order 2013

<i>Made</i> - - - -	<i>4th March 2013</i>
<i>Laid before the House of Commons</i> - -	<i>5th March 2013</i>
<i>Coming into force</i>	<i>28th March 2013</i>

**THE CAPITAL ALLOWANCES (FIRST-
YEAR TAX CREDITS) ORDER 2013**

1. Citation and commencement
2. Extension of period in meaning of “relevant first-year expenditure”
Signature
Explanatory Note