
STATUTORY INSTRUMENTS

2015 No. 60

The Capital Allowances Act 2001 (Extension of first-year allowances) (Amendment) Order 2015

Amendment of the Capital Allowances Act 2001

4. In section 45D—
 - (a) in subsection (1)(a) for “2015” substitute “2018”; and
 - (b) in subsection (4) for “95” substitute “75”.