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STATUTORY INSTRUMENTS

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**2017 No. 1304**

**INCOME TAX  
CORPORATION TAX**

The Capital Allowances Act 2001 (Extension of  
First-year Allowances) (Amendment) Order 2017

<i>Made</i>	- - - -	<i>18th December 2017</i>
<i>Laid before the House of Commons</i>	- -	<i>19th December 2017</i>
<i>Coming into force</i>		<i>1st April 2018</i>

THE CAPITAL ALLOWANCES ACT 2001 (EXTENSION OF  
FIRST-YEAR ALLOWANCES) (AMENDMENT) ORDER 2017

1. Citation and commencement
  2. Amendment of the Capital Allowances Act 2001
- Signature  
Explanatory Note