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STATUTORY INSTRUMENTS

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**2018 No. 268**

**INCOME TAX  
CORPORATION TAX**

**The Capital Allowances (Energy-  
saving Plant and Machinery) Order 2018**

*Made* - - - - 28th February 2018  
*Laid before the House of*  
*Commons* - - - - 1st March 2018  
*Coming into force* - - 22nd March 2018

The Treasury, in exercise of the powers conferred by sections 45A(3) and (4), 45B(1), 45C(2)(b) and (3)(b) and 180A(2) of the Capital Allowances Act 2001<sup>(1)</sup>, make the following Order:

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(1) [2001 c.2](#). Sections 45A to 45C were inserted by paragraph 2 of Schedule 17 to the Finance Act 2001 ([c. 9](#)). Section 180A was inserted by paragraph 4 of Schedule 18 to the Finance Act 2001.