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STATUTORY INSTRUMENTS

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**2021 No. 120**

**The Capital Allowances Act 2001 (Car Emissions) (Extension of First-year Allowances) (Amendment) Order 2021**

**Amendment of the Capital Allowances Act 2001**

**5.** In section 45E(1)(a) (expenditure on plant or machinery for gas refuelling station)(**1**) for “2021” substitute “2025”.

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**(1)** Section 45E(1)(a) was amended by section 78(2) of FA 2008, section 69 of FA 2013, [S.I. 2015/60](#) and [S.I. 2017/1304](#).