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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**

6. In section 104AA(4) (meaning of “main rate car”)(**1**) for “110” substitute “50”.

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**(1)** Section 104AA(4) was amended by section 68(3) of FA 2013 and [S.I. 2016/984](#).