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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**

**Savings**

7. Section 104AA(4) of the Capital Allowances Act 2001 continues to have effect as if it had not been amended by article 6 for the purposes of section 49(1A) (car hire: supplementary) of the Income Tax (Trading and Other Income) Act 2005<sup>(1)</sup> and section 57(1A) (car hire: supplementary) of the Corporation Tax Act 2009<sup>(2)</sup>, in relation to expenditure incurred in the hiring of a car—

- (a) for a period of hire which begins before the relevant date, and
- (b) under a contract entered into before that date.

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(1) 2005 c. 5; section 49(1A) was inserted by section 30 and paragraph 37 of Schedule 11 to FA 2009.  
(2) 2009 c. 4; section 57(1A) was inserted by section 30 and paragraph 48 of Schedule 11 to FA 2009.