STATUTORY INSTRUMENTS

2018 No. 485

CORPORATION TAX

The Capital Allowances (Designated Assisted Areas and Amendment) Order 2018

Made - - - -	*16th April 2018*
Laid before the House of Commons - - - -	*17th April 2018*
Coming into force - -	*8th May 2018*

The Treasury make the following Order in exercise of the powers conferred by section 45K(2)(a), (3) and (4) of the Capital Allowances Act 2001(**1**).

Citation, commencement, effect and interpretation

1.—(1) This Order may be cited as the Capital Allowances (Designated Assisted Areas and Amendment) Order 2018.

(2) This Order comes into force on 8th May 2018.

(3) An area designated by virtue of the Schedule to this Order is to be treated as having been designated on 16th March 2016.

(4) In this Order "CAA 2001" means the Capital Allowances Act 2001.

Designation of areas

2.—(1) The areas shown enclosed by a red line on the map of a scale of 1:1250 included in the schedule to each memorandum of understanding described in paragraph (2) are designated as designated assisted areas for the purposes of section 45K of CAA 2001 (expenditure on plant and machinery for use in designated assisted areas).

(2) In paragraph (1) references to a "memorandum of understanding" are to a memorandum of understanding entered into for the purposes of section 45K of CAA 2001 by the Treasury with the responsible authority listed in column 1 of the table in the Schedule to this Order on the date listed in column 2 of that table.

(**1**) 2001 c. 2; section 45K was inserted by paragraph 3 of Schedule 11 to the Finance Act 2012 (c. 14) and amended by sections 64(1) and (5) and paragraphs 1 and 3 of Schedule 13 to Finance Act 2014 (c. 26) and section 69 of the Finance Act 2016 (c. 24).

(3) Each memorandum of understanding referred to in paragraph (2) is kept at the offices of HM Treasury at 1 Horse Guards Road, London SW1A 2HQ, where they (or a copy of them) may be inspected by members of the public at reasonable hours without charge.

Amendment of the Capital Allowances (Designated Assisted Areas) Order 2016

3.—(1) The Capital Allowances (Designated Assisted Areas) Order 2016(**2**) is amended as follows.

(2) In Schedule 1, for Table 1 substitute—

"**Table 1**

Name of responsible authority	*Date of memorandum of understanding*	*Area included in the map*	*Enterprise Zone within which area falls*	*Assisted area within which area falls*
England				
Leeds City Council	12th June 2015	Logic Leeds	Leeds City Region	Yorkshire and the Humber
		Temple Green	Leeds City Region	Yorkshire and the Humber
East Riding of Yorkshire Council and North Lincolnshire Council and North East Lincolnshire Council	20th January 2016	Able Logistics Park	Humber	Yorkshire and the Humber
		Abengoa	Humber	Yorkshire and the Humber
		Capitol Park Goole	Humber	Yorkshire and the Humber
		Goole 36	Humber	Yorkshire and the Humber
		Goole Intermodal	Humber	Yorkshire and the Humber
		Great Coates	Humber	Yorkshire and the Humber
		Stallingborough Strategic Employment Site	Humber	Yorkshire and the Humber
Wyre Borough Council	27th January 2016	Hillhouse	Hillhouse International Business Park	North West
Blackpool Council	28th January 2016	Blackpool Airport	Blackpool Airport	North West

(**2**) S.I. 2016/751.