STATUTORY INSTRUMENTS

2017 No. 740

CORPORATION TAX
INCOME TAX

The Capital Allowances Act 2001 (Cars Emissions) (Amendment) Order 2017

Made - - - -	*12th July 2017*
Laid before the House of Commons - - - -	*13th July 2017*
Coming into force - -	*3rd August 2017*

The Treasury make the following Order in exercise of the powers conferred by sections 104AA(5) and (6) of the Capital Allowances Act 2001(**1**).

Citation and commencement

1.—(1) This Order may be cited as the Capital Allowances Act 2001 (Cars Emissions) (Amendment) Order 2017 and comes into force on 3rd August 2017.

Amendment of the Capital Allowances Act 2001 (Cars Emissions) Order 2016

2.—(1) The Capital Allowances Act 2001 (Cars Emissions) Order 2016(**2**) is amended as follows.

(2) Article 2 is renumbered as paragraph (1) of that article.

(3) After paragraph (1) as so renumbered, insert—

"(2) This article is subject to article 7 (savings)."

(4) After article 6, insert—

"**Savings**

7.—(1) In relation to expenditure incurred on 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,

(**1**) 2001 c.2; section 104AA was inserted by section 30 and paragraph 8 of Schedule 11 to the Finance Act 2009 (c.10) ("FA 2009").

(**2**) SI 2016/984.