STATUTORY INSTRUMENTS

2016 No. 984

CORPORATION TAX
INCOME TAX

The Capital Allowances Act 2001 (Cars Emissions) Order 2016

Made - - - -	*10th October 2016*
Laid before the House of Commons - - - -	*11th October 2016*
Coming into force - -	*1st November 2016*

The Treasury make the following Order in exercise of the powers conferred by sections 45D(1A) and (7) and 104AA(5) of the Capital Allowances Act 2001(**1**).

Citation and commencement

1. This Order may be cited as the Capital Allowances Act 2001 (Cars Emissions) Order 2016 and comes into force on 1st November 2016.

2. The amendments made by article 4(b) and article 5 have effect in relation to expenditure incurred on or after 1st April 2018.

Amendment of the Capital Allowances Act 2001

3. The Capital Allowances Act 2001 is amended as follows.

4. In section 45D—

(a) in subsection (1)(a)(**2**) for "2018" substitute "2021"; and

(b) in subsection (4)(**3**) for "75" substitute "50".

5. In section 104AA(4)(**4**) for "130" substitute "110".

(**1**) 2001 c.2; section 45D was inserted by section 59 of, and paragraph 3 of Schedule 19 to, the Finance Act 2002 (c.23); section 45D(1A) was inserted by section 64(2) of the Finance Act 2014 (c.26); section 104AA was inserted by paragraph 8 of Schedule 11 to the Finance Act 2009 (c.10).

(**2**) Section 45D(1)(a) was amended by S.I. 2015/60.

(**3**) Section 45D(4) was amended by paragraph 14 of Schedule 11 to the Finance Act 2009 (c.10) and S.I. 2015/60; there are other amendments to section 45D not relevant to this Order.

(**4**) Section 104AA(4) was amended by section 68(3) of the Finance Act 2013 (c.29).