STATUTORY INSTRUMENTS

2016 No. 751

CORPORATION TAX

The Capital Allowances (Designated Assisted Areas) Order 2016

Made - - - -	*14th July 2016*
Laid before the House of Commons - - - -	*14th July 2016*
Coming into force - -	*5th August 2016*

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) Order 2016.

(2) This Order comes into force on 5th August 2016.

(3) An area designated by virtue of Schedule 1 to this Order is to be treated as having been designated on 18th March 2015.

(4) An area designated by virtue of Schedule 2 to this Order is to be treated as having been designated on 16th March 2016.

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

Designation of areas

2.—(1) The areas shown enclosed by a 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 tables in Schedule 1 or Schedule 2 to this Order on the date listed in column 2 of those tables.

(**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).

(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.

David Evennett
Mel Stride
Two of the Lords Commissioners of Her Majesty's Treasury

14th July 2016

SCHEDULE 1 Articles 1(3) and 2(2)

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 Enterprise Zone	Yorkshire and the Humber
East Riding of Yorkshire Council and North Lincolnshire Council and North East Lincolnshire Council	20th January 2016	Great Coates	Humber Enterprise Zone	North East
Wyre Borough Council	27th January 2016	Hillhouse	Hillhouse International Business Park Enterprise Zone	North West
Blackpool Council	28th January 2016	Blackpool Airport	Blackpool Airport Enterprise Zone	North West
Cumbria County Council and Carlisle City Council	29th January 2016	Kingmoor Park	Kingmoor Park Enterprise Zone	North West
Cheshire West and Chester Borough Council	29th January 2016	South Road Former Simms Recycling Ellesmere Port	Cheshire Science Corridor Enterprise Zone	North West
		Thornton Science Park	Cheshire Science Corridor Enterprise Zone	North West