



Finance Act 2019

2019 CHAPTER 1

PART 1

DIRECT TAXES

Capital allowances

34 First-year allowance: expenditure on electric vehicle charge points

In section 45EA of CAA 2001 (expenditure on plant or machinery for electric vehicle charging point), in subsection (3) (the relevant period) for “2019”, in both places it occurs, substitute “2023”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Section 34.