
STATUTORY INSTRUMENTS

2018 No. 485

CORPORATION TAX

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

<i>Made</i>	- - - -	<i>16th April 2018</i>
<i>Laid before the House of Commons</i>	- - - -	<i>17th April 2018</i>
<i>Coming into force</i>	- -	<i>8th May 2018</i>

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).

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(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

<i>Name of responsible authority</i>	<i>of</i>	<i>Date of memorandum of understanding</i>	<i>of Area included in the map</i>	<i>Enterprise Zone within which area falls</i>	<i>Assisted area within which area falls</i>
England					
Leeds City Council	City	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	Riding of	20th January 2016	Able Park	Logistics Humber	Yorkshire and the Humber
			Abengoa	Humber	Yorkshire and the Humber
			Capitol Goole	Park 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 Council	Borough	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](#).

<i>Name of responsible authority</i>	<i>Date of memorandum of understanding</i>	<i>Area included in the map</i>	<i>Enterprise Zone within which area falls</i>	<i>Assisted area within which area falls</i>
Cumbria County Council and Carlisle City Council	29th January 2016	Kingmoor Park	Carlisle Kingmoor Park	North West
Cheshire West and Chester Council	29th January 2016	Hooton Park	Cheshire Science Corridor	North West
Cheshire West and Chester Council	29th January 2016	Ince Park (Phase 1) Ellesmere Port	Cheshire Science Corridor	North West
		New Port Business Park, Ellesmere Port	Cheshire Science Corridor	North West
		South Road Former Recycling Ellesmere Port	Cheshire Science Corridor	North West
		Thornton Park Ellesmere Port	Cheshire Science Corridor	North West
Stoke-on-Trent City Council	29th January 2016	Chatterley Valley East	Ceramic Valley	West Midlands
		Etruria Valley	Ceramic Valley	West Midlands
Luton Borough Council	29th January 2016	Luton Airport Business Park	Luton Airport	East of England
Derby City Council	23rd June 2016	Infinity Park Derby	Infinity Park Derby Extension	East Midlands
Cornwall Council	12th June 2015	Newquay	Aerohub	Cornwall and the Isles of Scilly
		Goonhilly Earth Station	Aerohub	Cornwall and the Isles of Scilly”.

Rebecca Harris
Craig Whittaker
 Two of the Lords Commissioners of Her Majesty’s Treasury

16th April 2018

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SCHEDULE

Articles 1(3) and 2(2)

Table

Name of responsible authority	Date of memorandum understanding	Area included in the map	Enterprise Zone within which area falls	Assisted area within which area falls
The Council of the City of Sunderland and the Council of the Borough of South Tyneside	6th April 2018	International Advanced Manufacturing Park, Sunderland and South Tyneside	North East Round 2	North East
The Council of the City of Sunderland	6th April 2018	Port of Sunderland, Sunderland	North East Round 2	North East
South Tyneside Metropolitan Borough Council	6th April 2018	Holborn Riverside, South Shields	North East Round 2	North East
Northumberland County Council	6th April 2018	Ashwood Business Park, Ashington	North East Round 2	North East
The Council of the City of Newcastle upon Tyne	6th April 2018	North Bank of the Tyne extension	North East Round 2	North East
Plymouth City Council	6th April 2018	Plymouth South Yard	Oceansgate	South West

EXPLANATORY NOTE

(This note is not part of the Order)

This Order designates areas as designated assisted areas for the purposes of section 45K of the Capital Allowances Act 2001 (c. 2) (“CAA 2001”) and corrects errors made in the Capital Allowances (Designated Assisted Areas) Order 2016 (S.I. 2016/751).

Section 45K CAA 2001 provides for 100 per cent first-year capital allowances (FYAs) for companies investing in plant or machinery for use primarily in designated assisted areas within Enterprise Zones. To qualify for this new relief, the expenditure must be incurred at a time when an area is designated.

Article 2 designates areas for the purposes of section 45K of CAA 2001. The designated areas are those identified on maps included in memoranda of understanding entered into for the purposes of section 45K of CAA 2001. Article 2(3) sets out that the memoranda of understanding are deposited and available for inspection by members of the public at the address shown in that provision.

Section 45K(4) provides that, where appropriate, an order may have retrospective effect. Article 1 provides that an area designated by the Schedule to this Order is to be treated as having been so designated on 16th March 2016, so that this Order will ensure that the relevant FYAs provisions may have effect in relation to expenditure incurred on or after 16th March 2016.

Article 3 replaces Table 1 in Schedule 1 to [S.I. 2016/751](#) to correct errors in that table.

A Tax Information and Impact Note covering this instrument was published on 16th March 2016 alongside Budget 2016 and is available on the HMRC website at <https://www.gov.uk/government/publications/extension-of-enhanced-capital-allowances-for-enterprise-zones/extension-of-enhanced-capital-allowances-for-enterprise-zones>. It remains an accurate summary of the impacts that apply to this instrument.