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STATUTORY INSTRUMENTS

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**2014 No. 3183**

**CORPORATION TAX**

**The Capital Allowances (Designated Assisted Areas) Order 2014**

<i>Made</i>	- - - -	<i>1st December 2014</i>
<i>Laid before the House of Commons</i>	- - - -	<i>2nd December 2014</i>
<i>Coming into force</i>	- -	<i>23rd December 2014</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<sup>(1)</sup>.

**Citation, commencement, effect and interpretation**

1. (1) This Order may be cited as the Capital Allowances (Designated Assisted Areas) Order 2014.

(2) This Order comes into force on 23rd December 2014 and an area designated by this Order is to be treated as having been designated on 1st April 2012.

(3) In this Order “Capital Allowances Act” 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 the Capital Allowances Act (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 the Capital Allowances Act 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.

(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.

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(1) 2001 c. 2; section 45K was inserted by paragraph 3 of Schedule 11 to the Finance Act 2012 (c. 14).

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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1st December 2014

*David Evennett*  
*Alun Cairns*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

## SCHEDULE

Article 2(2)

**Table**

<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>
Welsh Ministers	19th April 2013	Deeside Enterprise Zone	Deeside Enterprise Zone	Sealand
		Ebbw Vale Enterprise Zone	Ebbw Vale Enterprise Zone	Rassau and Badminton
		Haven Waterway Enterprise Zone	Haven Waterway Enterprise Zone	Milford East and Neyland West
Scottish Ministers	5th June 2013	Dundee Port,	Low Carbon / East Port Renewables Enterprise Area	
		Dundee Camperdown,	Low Carbon / East Port Renewables Enterprise Area	
		Dundee Claverhouse	Low Carbon / Longhaugh Renewables Enterprise Area	
		Nigg	Low Carbon / Seaboard Renewables North Enterprise Area	
		Irvine	Life Sciences Enterprise Area	Irvine Townhead
East Riding of Yorkshire Council	21st May 2014	Paull	Humber Green Port Corridor	South Holderness West
Hartlepool Borough Council	21st May 2014	Hartlepool Port Estates	Tees Valley	Headland and Harbour
Kingston upon Hull City Council	21st May 2014	Green Port Hull	Humber Renewable	Marfleet

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<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>
			Energy Cluster	Super
Kingston upon Hull City Council	21st May 2014	Queen Elizabeth Dock South	Humber Renewable Energy Cluster	Marfleet
Newcastle City Council	21st May 2014	Neptune Yard	North East	Walkergate
North Lincolnshire Council	21st May 2014	Able Marine Energy Park	Humber Renewable Energy Cluster	Ferry
Northumberland County Council	21st May 2014	Port of Blyth - Bates	North East	Cowpen
Northumberland County Council	21st May 2014	Port of Blyth - East Sleekburn	North East	Sleekburn
North Tyneside Council	21st May 2014	North Bank of the Tyne (Port of Tyne)	North East	Riverside
Stockton on Tees Borough Council	21st May 2014	New Energy and Technology Park	Tees Valley	Billingham South

## 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”).

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, the order may have retrospective effect. Article 1 provides that an area designated by this Order is to be treated as having been so designated at times falling on or after 1st April 2012, so that this Order will ensure that the relevant FYAs provisions may have effect in relation to expenditure incurred on or after 1st April 2012.

A Tax Information and Impact Note covering this instrument was published on 29th November 2011 alongside the Autumn Statement 2011 and is available on the HMRC website at [www.hmrc.gov.uk/tiin/tiin690.pdf](http://www.hmrc.gov.uk/tiin/tiin690.pdf). It remains an accurate summary of the impacts that apply to this instrument.