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Finance Act, 2008

Section 78 - Gas refuelling stations

1) Section 45E of CAA 2001 (expenditure on plant or machinery for gas refuelling station) is amended as follows. (2) In subsection (1)(a), for "2008" substitute "2013". (3) After "natural gas" (in each place) insert ", biogas". (4) In subsection (4), before the definition of "gas refuelling station" insert- ""biogas" means gas produced by the anaerobic conversion of organic matter and used for propelling vehicles;". (5) The amendments made by subsections (3) and (4) have effect in relation to expenditure incurred on or after 1 April 2008.