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**Finance Act, 2008**

**Section 108 - Capital allowances: plant and machinery for use in ring fence trade**

1) In section 52(3) of CAA 2001 (amount of first-year allowances), for the two entries in the table relating to section 45F substitute- (2) The amendment made by subsection (1) has effect in relation to expenditure incurred on or after 12 March 2008.