
STATUTORY INSTRUMENTS

2002 No. 1818

INCOME TAX

The Capital Allowances (Energy-saving Plant and Machinery) (Amendment) Order 2002

<i>Made</i>	- - - -	<i>15th July 2002</i>
<i>Laid before the House of Commons</i>	- - - -	<i>15th July 2002</i>
<i>Coming into force</i>	- -	<i>5th August 2002</i>

The Treasury, in exercise of the powers conferred upon them by sections 45A(3) and (4), and 45C(2) (b) and (3)(b) of the Capital Allowances Act 2001⁽¹⁾, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Capital Allowances (Energy-saving Plant and Machinery) (Amendment) Order 2002 and shall come into force on 5th August 2002.

Amendment to the Capital Allowances (Energy-saving Plant and Machinery) Order 2001

2. Amend the Capital Allowances (Energy-saving Plant and Machinery) Order 2001⁽²⁾ as follows.

3.—(1) Amend article 2 as follows.

(2) For the definition of “Energy Technology Criteria List” substitute—

““Energy Technology Criteria List” means the list dated 12th July 2002 and published by the Department for Environment, Food and Rural Affairs on 15th July 2002;”.

(3) For the definition of “Energy Technology Product List” substitute—

““Energy Technology Product List” means the list dated 12th July 2002 and published by the Department for Environment, Food and Rural Affairs on 15th July 2002;”.

4.—(1) Amend article 3 as follows.

(2) At the beginning of article 3(1)(c) insert “subject to paragraph (3).”.

(3) In article 3(2) after “thermal screens” add—

(1) 2001 c. 2. Sections 45A to 45C were inserted by paragraph 2 of Schedule 17 to the Finance Act 2001 (c. 9).

(2) S.I. 2001/2541.

- “(e) heat pumps,
 - (f) radiant and warm air heaters,
 - (g) compressed air equipment,
 - (h) solar thermal systems”.
- (4) After article 3(2) add—
- “(3) In the case of solar thermal systems either the solar thermal system or the solar collector included in the system must be of a type within paragraph (i) or (ii) of article 3(1) (c).”.
5. In paragraph (b) of article 5 after “(c)” insert “and (g)”.

15th July 2002

Jim Fitzpatrick
John Heppell
Two of the Lords Commissioners of Her
Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

The Capital Allowances (Energy-saving Plant and Machinery) Order 2001 (“the 2001 Order”) specifies energy-saving plant and machinery eligible for the 100% first-year allowances scheme by reference to the Energy Technology Criteria and Product Lists published by the Department of the Environment, Transport and the Regions on 1st April 2001 and meeting the criteria set out in those lists. These lists have been revised and replaced by new lists published by the Department for Environment, Food and Rural Affairs on 15th July 2002. Article 3 of this Order amends the 2001 Order to refer to the new lists.

Article 4 of this Order adds further technology classes to those for which the plant and machinery must be specified in, or accepted for inclusion in, the Energy Technology Product List in order to qualify for the 100% first-year allowance scheme.

Article 5 extends the rules for components to compressed air equipment.

The Energy Technology Criteria and Product Lists are available on the internet at www.eca.gov.uk. Further information is available from the Environment and Energy Helpline (0800-585794).