

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which apply throughout the United Kingdom, vary the installations covered by paragraph 51 of Schedule 6 to the Finance Act 2000. Regulation 2(6) substitutes the following descriptions of installation for the entries in the Table in paragraph 51:

- (a) Part A installations within the meaning of Part 3 of Schedule 1 to the Pollution Prevention and Control (England and Wales) Regulations 2000 (as amended by the Pollution Prevention and Control (England and Wales) (Amendment) Regulations 2001);
- (b) installations which would be Part A installations but for:
  - (i) the numeric thresholds specified in Part 1 of that Schedule (except the threshold set out in Section 1.1 of that Part); or
  - (ii) certain exceptions so specified;
- (c) installations which would be Part A installations if certain provisions were omitted from Part 1 of that Schedule; and
- (d) equivalent installations located in Northern Ireland or Scotland.

The substituted descriptions include all the descriptions of installations set out in the existing entries in the Table as well as adding additional descriptions.

Regulation 2(2) to (5) amends paragraph 51 of Schedule 6 to the Finance Act 2000 so that an installation covered by paragraph 51 includes any location:

- (a) which is on the same site as an installation described in the Table in paragraph 51; and
- (b) where an ancillary activity is carried out.

Regulation 2(4) also removes the exclusion from the descriptions of installation listed in the Table in respect of installations (or parts of installations) used for research, development and testing of new products and processes.