

---

## EXPLANATORY NOTE

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

Schedule 17 to the Finance Act 2001 (c. 9) amended the Capital Allowances Act 2001 (c. 2) to introduce a scheme for 100% first-year capital allowances in order to encourage businesses to invest in energy-saving plant and machinery. It inn

This Order amends the Capital Allowances (Energy-saving Plant and Machinery) Order 2001 (S.I.2001/2541: “the 2001 Order”) by adding to the list of list of technology classes specified in article 3(2) of that Order.

Article 1 provides for the citation and commencement of the Order.

Article 2 makes the amendments to the 2001 Order. Paragraph (1) of that article introduces the amendments, paragraph (2) updates the definitions of the Energy Technology Criteria List and the Energy Technology Product List, and paragraph (3) adds the new technology classes.

The Lists referred to are available online at [www.eca.gov.uk](http://www.eca.gov.uk).