

**2004 No. 2094**

**INCOME TAX**

**The Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) Order 2004**

*Made* - - - - - *4th August 2004*  
*Laid before the House of Commons* *5th August 2004*  
*Coming into force* - - - *26th August 2004*

The Treasury, in exercise of the powers conferred upon them by sections 45H(3) to (5) of the Capital Allowances Act 2001(a), make the following Order:

**Citation and commencement**

1. This Order may be cited as the Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) Order 2004 and shall come into force on 26th August 2004.

**Amendment of the Capital Allowances (Environmentally Beneficial Plant and Machinery) Order 2003**

2.—(1) The Capital Allowances (Environmentally Beneficial Plant and Machinery) Order 2003(b) is amended as follows.

(2) In article 2 (interpretation)—

(a) for the definition of “the Water Technology Criteria List” substitute—

““the Water Technology Criteria List” means the list dated 12<sup>th</sup> July 2004 and issued by the Secretary of State for the Environment, Food and Rural Affairs on 13<sup>th</sup> July 2004;” and

(b) for the definition of “the Water Technology Product List” substitute—

““the Water Technology Product List” means the list dated 12<sup>th</sup> July 2004 and issued by the Secretary of State for the Environment, Food and Rural Affairs on 13<sup>th</sup> July 2004.”.

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(a) 2001 c.2. Sections 45H to 45J were inserted by paragraph 3 of Schedule 30 to the Finance Act 2003 (c. 14).  
(b) S.I. 2003/2076.

(3) In article 3(2) (technology classes for the purposes of section 45H of the Capital Allowances Act 2001) after sub-paragraph (c) insert—

“(ca) rainwater harvesting equipment;”.

*John Heppell*

*Joan Ryan*

4th August 2004

Two of the Lords Commissioners of her Majesty's Treasury

### EXPLANATORY NOTE

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

This Order amends the Capital Allowances (Environmentally Beneficial Plant and Machinery) Order 2003 (S.I. 2003/2076: “the 2003 Order”).

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

Article 2 makes the amendments to the 2003 Order. Paragraph (1) introduces the amendments, paragraph (2) substitutes new definitions of the “Water Technology Criteria List” and the Water Technology Product List” and paragraph (3) adds a new technology class to the list in article 3(2) of the 2003 Order. The effect is to extend the range of technologies in respect of which 100% first year capital allowances are available.

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

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