

**2006 No. 2233**

**INCOME TAX**

**CORPORATION TAX**

**The Capital Allowances (Energy-saving Plant and Machinery)  
(Amendment) Order 2006**

<i>Made</i>	- - - -	<i>16th August 2006</i>
<i>Laid before the House of Commons</i>		<i>17th August 2006</i>
<i>Coming into force</i>	- -	<i>7th September 2006</i>

The Treasury make the following Order in exercise of the powers conferred by sections 45A(3) and (4), 45B(1), 45C(2)(b) and (3)(b) and 180A(2) of the Capital Allowances Act 2001(a).

**Citation and commencement**

1. This Order may be cited as the Capital Allowances (Energy-saving Plant and Machinery) (Amendment) Order 2006 and shall come into force on 7th September 2006.

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

2.—(1) The Capital Allowances (Energy-saving Plant and Machinery) Order 2001(b) is amended as follows.

(2) In article 2 (interpretation)(c) for the definitions of “Energy Technology Criteria List” and “Energy Technology Product List” substitute—

““the Energy Technology Criteria List” means the list dated 24<sup>th</sup> July 2006 and issued by the Secretary of State for the Environment, Food and Rural Affairs on 2<sup>nd</sup> August 2006;

“the Energy Technology Product List” means the list dated 24<sup>th</sup> July 2006 and issued by the Secretary of State for the Environment, Food and Rural Affairs on 2<sup>nd</sup> August 2006.”.

(3) In Article 3(2)(d) omit class (d).

*Claire Ward*  
*Kevin Brennan*

16th August 2006

Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 2001 c. 2. Sections 45A to 45C were inserted by paragraph 2 of Schedule 17 to the Finance Act 2001(c. 9). Section 180A was inserted by paragraph 4 of Schedule 18 to that Act.  
(b) S.I. 2001/2541.  
(c) The definitions of “Energy Technology Criteria List” and “Energy Technology Product List” were amended by articles 2 and 3 of S.I. 2005/2424.  
(d) There are amendments to paragraph (2) but none is relevant for present purposes.

## **EXPLANATORY NOTE**

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

This Order amends the Capital Allowances (Energy-saving Plant and Machinery) Order 2001 (S.I. 2001/2541, as amended). That Order implemented legislation, inserted into the Capital Allowances Act 2001 (c. 2) by paragraph 2 of Schedule 17 to the Finance Act 2001 (c. 9), so as to introduce a scheme for 100% first-year allowances to encourage businesses to invest in energy-saving plant and machinery.

Article 1 provides for citation and commencement.

Article 2 substitutes new definitions of the “the Energy Technology Criteria List” and the “the Energy Technology Product List”. These Lists are available on the Internet at [www.eca.gov.uk](http://www.eca.gov.uk).

Article 3 removes class (d) from the list of technology classes in the Energy Technology Product list.

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