

2006 No. 2235

INCOME TAX

CORPORATION TAX

The Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) Order 2006

Made - - - - *16th August 2006*
Laid before the House of Commons *17th August 2006*
Coming into force - - *7th September 2006*

The Treasury, in exercise of the powers conferred by sections 45H(3) and (4) and 45(J)(3)(b) 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 2006 and shall come into force on 7th September 2006.

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)(c) for the definitions of “the Water Technology Criteria List” and “the Water Technology Product List” substitute—

““the Water Technology Criteria List” means the list dated 17th July 2006 and issued by the Secretary of State for the Environment, Food and Rural Affairs on 19th July 2006;

“the Water Technology Product List” means the list dated 17th July 2006 and issued by the Secretary of State for the Environment, Food and Rural Affairs on 19th July 2006.”.

3. At the end of article 3(2) add—

“(j) efficient washing machines;

(k) small scale slurry and sludge dewatering equipment.”

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

(b) S.I. 2003/2076.

(c) The definitions of “the Water Technology Criteria List” and “the Water Technology Product List” were amended by articles 2 and 3 of S.I. 2005/2423.

*Claire Ward
Kevin Brennan*

16th August 2006

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, as amended). That Order implemented legislation, inserted into the Capital Allowances Act 2001 (c. 2) by paragraph 3 of Schedule 30 to the Finance Act 2003 (c. 14) so as to introduce a scheme for 100% first-year allowances to encourage businesses to invest in environmentally beneficial plant and machinery.

Article 1 provides for citation and commencement.

Article 2 substitutes new definitions of “the Water Technology Criteria List” and “the Water Technology Product list”. These Lists can be found on the Internet at www.eca-water.gov.uk.

Article 3 adds two technology classes to the Water Technology Product list, namely efficient washing machines and small scale slurry and sludge dewatering equipment.

£3.00

© Crown copyright 2006

Printed and published in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's
Stationery Office and Queen's Printer of Acts of Parliament.

E1120 8/2006 161120T 19585