

2008 No. 1916

INCOME TAX

CORPORATION TAX

**The Capital Allowances (Energy-saving Plant and Machinery)
(Amendment) Order 2008**

<i>Made</i>	- - - -	<i>18th July 2008</i>
<i>Laid before the House of Commons</i>		<i>21st July 2008</i>
<i>Coming into force</i>	- -	<i>11th August 2008</i>

The Treasury make the following Order in exercise of the powers conferred by sections 45A(3) and (4) 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 2008 and shall come into force on 11th August 2008.

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

2. In article 2 of The Capital Allowances (Energy-saving Plant and Machinery) Order 2001 (interpretation)(b) for the of the “Energy Technology Criteria List” and the “Energy Technology Product List” substitute—

““Energy Technology Criteria List” means the list dated 16th July 2008 and issued by the Secretary of State for the Environment, Food and Rural Affairs on 16th July 2008;

“Energy Technology Product List” means the list dated 16th July 2008 and issued by the Secretary of State for the Environment, Food and Rural Affairs on 16th July 2008.”.

Alan Campbell
Dave Watts

18th July 2008

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 2001 c. 2. Section 45A was inserted by paragraph 2 of Schedule 17 to the Finance Act 2001 (c. 9).
(b) S.I. 2001/2541, relevantly amended by S.I. 2007/2165.

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.

This Order substitutes new definitions of “the Energy Technology Criteria List” and “the Energy Technology Product List”.

The Lists specified in article 2 are available at www.eca.gov.uk.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.