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## 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.

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

The lists specified in article 2 are available at [www.eca-water.gov.uk](http://www.eca-water.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.