

**2009 No. 1864**

**INCOME TAX**

**CORPORATION TAX**

**The Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) Order 2009**

<i>Made</i> - - - -	<i>13th July 2009</i>
<i>Laid before the House of Commons</i>	<i>14th July 2009</i>
<i>Coming into force</i> - -	<i>4th August 2009</i>

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

**Citation and commencement**

1. This Order may be cited as the Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) Order 2009 and shall come into force on 4th August 2009.

**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 27th June 2009 and issued by the Secretary of State for the Environment, Food and Rural Affairs on 7th July 2009;”;

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

““the Water Technology Product List” means the list dated 27th June 2009 and issued by the Secretary of State for the Environment, Food and Rural Affairs on 7th July 2009.”.

13th July 2009

*Dave Watts*  
*Tony Cunningham*  
Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 2001 c. 2; section 45H was inserted by paragraph 3 of Schedule 30 to the Finance Act 2003 (c. 14).  
(b) S.I. 2003/2076, relevantly amended by S.I. 2004/2094, S.I. 2005/2423, S.I. 2006/2235, S.I. 2007/2166 and S.I. 2008/1917.

## 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.

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