

2013 No. 1763

INCOME TAX

CORPORATION TAX

**The Capital Allowances (Energy-saving Plant and Machinery)
(Amendment) Order 2013**

<i>Made</i> - - - -	<i>15th July 2013</i>
<i>Laid before the House of Commons</i>	<i>16th July 2013</i>
<i>Coming into force</i> - -	<i>7th August 2013</i>

The Treasury make the following Order in exercise of the powers conferred by section 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 2013 and comes into force on 7th August 2013.

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

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

3. In article 2 (interpretation) in the definitions of “Energy Technology Criteria List” and “Energy Technology Product List”—

- (a) for “4 July 2012” substitute “8 July 2013” in both places; and
- (b) for “5 July 2012” substitute “10 July 2013” in both places.

Desmond Swayne
Mark Lancaster

15th July 2013

Two of the Lords Commissioners for Her Majesty’s Treasury

(a) 2001 c. 2; subsections (3) and (4) of section 45A were inserted by paragraph 2 of Schedule 17 to the Finance Act 2001 (c. 9).

(b) S.I. 2001/2541. The relevant amending instruments are S.I. 2011/2221 and 2012/1832; there are other amending instruments but none is relevant.

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; the “principal Order”). The principal Order implemented legislation to introduce a scheme for 100% first-year capital allowances to encourage businesses to invest in energy-saving plant or machinery.

Section 45A of the Capital Allowances Act 2001 (c. 2) defines energy saving plant or machinery and provides for the plant or machinery to be specified in an Order made by the Treasury which can refer to any technology list, or product list, issued by the Secretary of State. Accordingly, the Secretary of State for Energy and Climate Change has issued the Energy Technology Criteria List and the Energy Technology Product List. These lists have been revised and replaced by new lists issued on 10 July 2013. This Order amends the principal Order to reflect the new lists.

The Energy Technology Criteria List and the Energy Technology Product List are available on the Department of Energy and Climate Change’s website at <https://www.gov.uk/government/publications/eligibility-criteria-for-technologies-that-qualify-for-the-energy-saving-enhanced-capital-allowance-scheme>.

A Tax Information and Note covering this instrument was published on 20 March 2013 alongside Budget 2013 and is available on the HMRC website at <http://www.hmrc.gov.uk/budget2013/tiin-4016.pdf>. It remains an accurate summary of the impacts that apply to this instrument.

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