
STATUTORY INSTRUMENTS

2019 No. 501

INCOME TAX

CORPORATION TAX

The Capital Allowances (Energy-saving Plant
and Machinery) (Amendment) Order 2019

<i>Made</i>	- - - -	<i>7th March 2019</i>
<i>Laid before the House of Commons</i>	- - - -	<i>8th March 2019</i>
<i>Coming into force</i>	- -	<i>29th March 2019</i>

The Treasury, in exercise of the powers conferred by sections 45A(3) and (4), 45B(1), 45C(2)(b) and (3)(b) and 180A(2) of the Capital Allowances Act 2001(1), make the following Order:

Citation and commencement

1. This Order may be cited as the Capital Allowances (Energy-saving Plant and Machinery) (Amendment) Order 2019 and comes into force on 29th March 2019.

Amendment to the Capital Allowances (Energy-saving Plant and Machinery) Order 2018

2.—(1) The Capital Allowances (Energy-saving Plant and Machinery) Order 2018(2) is amended as follows.

(2) In article 2 (interpretation), for the definitions of “Energy Technology Criteria List” and “Energy Technology Product List” substitute—

““Energy Technology Criteria List” means the list headed “Energy Technology Criteria List February 2019” and issued on behalf of the Secretary of State for Business, Energy and Industrial Strategy on 26 February 2019;

“Energy Technology Product List” means the list headed “Energy Technology Product List February 2019” and issued on behalf of the Secretary of State for Business, Energy and Industrial Strategy on 26 February 2019.”.

(1) 2001 c. 2. Sections 45A to 45C were inserted by paragraph 2 of Schedule 17 to the Finance Act 2001 (c. 9), and repealed by section 33(1) of the Finance Act 2019 (c. 1) with effect in relation to expenditure incurred on or after 1 April 2020 (for corporation tax purposes), or 6 April 2020 (for income tax purposes). Section 180A was inserted by paragraph 4 of Schedule 18 to the Finance Act 2001.

(2) S.I. 2018/268

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

7th March 2019

Craig Whittaker
Rebecca Harris
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 (Energy-saving Plant and Machinery) Order 2018 (S.I. 2018/268) (the “Principal Order”). The Principal Order implemented legislation providing a scheme for 100% first-year allowances to encourage businesses to invest in energy-saving plant and machinery. The Principal Order specifies energy-saving plant and machinery eligible for the scheme by reference to the Energy Technology Criteria List and the Energy Technology Product List issued by the Secretary of State for Business, Energy and Industrial Strategy. These lists have been revised and replaced by new lists issued on 26 February 2019.

Article 2 amends the definitions of the “Energy Technology Criteria List” and the “Energy Technology Product List” to refer to the new lists, which are available on the Department of Business, Energy and Industrial Strategy’s website at <https://www.gov.uk/guidance/energy-technology-list>. Copies are available from Jonathan Hayward, jonathan.f.hayward@beis.gov.uk, BEIS Energy Technology List Team, 1 Victoria St, Westminster, London SW1H 0ET.

A Tax Information and Impact Note covering this instrument was published on 29 October 2018 alongside the Autumn Budget 2018 and is available online at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.