
STATUTORY INSTRUMENTS

2003 No. 1744

INCOME TAX

**The Capital Allowances (Energy-saving Plant
and Machinery) (Amendment) Order 2003**

<i>Made</i>	- - - -	<i>15th July 2003</i>
<i>Laid before the House of Commons</i>	- - - -	<i>15th July 2003</i>
<i>Coming into force</i>	- -	<i>5th August 2003</i>

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

Citation and commencement

1. This Order may be cited as the Capital Allowances (Energy-saving Plant and Machinery) (Amendment) Order 2003 and shall come into force on 5th August 2003.

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

2. Amend the Capital Allowances (Energy-saving Plant and Machinery) Order 2001(2) as follows.

3.—(1) Amend article 2 as follows.

(2) For the definition of “Energy Technology Criteria List” substitute—

““Energy Technology Criteria List” means the list dated 11th July 2003 and published by the Department for Environment, Food and Rural Affairs on 14th July 2003;”.

(3) For the definition of “Energy Technology Product List” substitute—

““Energy Technology Product List” means the list dated 11th July 2003 and published by the Department for Environment, Food and Rural Affairs on 14th July 2003;”.

4.—(1) Amend article 3 as follows.

(2) In article 3(1)(c) for “paragraph (3)” substitute “paragraphs (3) and (4)”.

(3) In article 3(2) after “solar thermal systems” add—

(1) 2001 c. 2. Sections 45A to 45C were inserted by paragraph 2 of Schedule 17 to the Finance Act 2001 (c. 9).

(2) S.I. 2001/2541. The relevant amending instrument is S.I. 2002/1818.

“(i) automatic monitoring and targeting equipment”.

(4) After article 3(3) add—

“(4) In the case of automatic monitoring and targeting equipment—

(a) portable equipment must be of a type within paragraph (i) or (ii) of article 3(1)(c),

(b) component based fixed systems are within article 4.”.

5. In article 4(1)—

(a) after “In the case of plant or machinery” insert

“—

(a)”.

(b) after “List” insert—

“, or

(b) comprising a component based fixed system falling within the technology class “Automatic Monitoring and Targeting equipment” specified in the Energy Technology Criteria List”.

John Heppell

Nick Ainger

Two of the Lords Commissioners of Her
Majesty’s Treasury

15th July 2003

EXPLANATORY NOTE

(This note is not part of the Order)

The Capital Allowances (Energy-saving Plant and Machinery) Order 2001 (S.I. 2001/2541) (“the 2001 Order”), as amended by the Capital Allowances (Energy-saving Plant and Machinery) (Amendment) Order 2002 (S.I. 2002/1818), specifies energy-saving plant and machinery eligible for the 100% first-year allowances scheme by reference to the Energy Technology Criteria and Product Lists published by the Department of the Environment, Food and Rural Affairs on 15th July 2002 which meet the criteria set out in those lists. These lists have been revised and replaced by new lists published by the Department for Environment, Food and Rural Affairs on 14th July 2003. Article 3 of this Order amends the 2001 Order to refer to the new lists.

Article 4 of this Order adds a further technology class to those for which the plant and machinery must be specified in, or accepted for inclusion in, the Energy Technology Product List in order to qualify for the 100% first-year allowance scheme.

Article 5 extends the rules for certification of energy-saving plant and machinery to component based fixed automatic monitoring and targeting equipment.

The Energy Technology Criteria and Product Lists are available on the internet at www.eca.gov.uk. Further information is available from the Environment and Energy Helpline (0800-585794).