

2004 No. 2093

INCOME TAX

**The Capital Allowances (Energy-saving Plant and Machinery)
(Amendment) Order 2004**

Made - - - - - *4th August 2004*
Laid before the House of Commons *5th August 2004*
Coming into force - - - *26th August 2004*

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

Citation and commencement

1. This Order may be cited as the Capital Allowances (Energy-saving Plant and Machinery) (Amendment) Order 2004 and shall come into force on 26th August 2004.

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

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

(2) In article 2(interpretation)—

(a) for the definition of “Energy Technology Criteria List” substitute—

““Energy Technology Criteria List” means the list dated 15th July 2004 and issued by the Secretary of State for the Environment, Food and Rural Affairs on 16th July 2004;”;
and

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

““Energy Technology Product List” means the list dated 15th July 2004 and issued by the Secretary of State for the Environment, Food and Rural Affairs on 16th July 2004;”.

(3) In article 3(2) at the end add—

“(j) air-to-air energy recovery equipment;

(k) compact heat exchangers;

(l) heating, ventilation and air conditioning zone controls.”.

John Heppell

Joan Ryan

4th August 2004

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 2001 c. 2. Section 45A was inserted by paragraph 2 of Schedule 17 to the Finance Act 2001 (c. 9).
(b) S.I. 2001/2541, amended by S.I. 2002/181 and 2003/1744.

EXPLANATORY NOTE

(This note is not part of the Order)

Schedule 17 to the Finance Act 2001 (c.9) amended the Capital Allowances Act 2001 (c. 2) to introduce a scheme for 100% first-year capital allowances in order to encourage businesses to invest in energy-saving plant and machinery. It inn

This Order amends the Capital Allowances (Energy-saving Plant and Machinery) Order 2001 (S.I. 2001/2541: “the 2001 Order”) by adding to the list of list of technology classes specified in article 3(2) of that Order.

Article 1 provides for the citation and commencement of the Order.

Article 2 makes the amendments to the 2001 Order. Paragraph (1) of that article introduces the amendments, paragraph (2) updates the definitions of the Energy Technology Criteria List and the Energy Technology Product List, and paragraph (3) adds the new technology classes.

The Lists referred to are available online at www.eca.gov.uk.

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