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STATUTORY INSTRUMENTS

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**2005 No. 1114**

**TAXES**

**The Energy-Saving Items Regulations 2005**

<i>Made</i>	- - - - -	<i>6th April 2005</i>
<i>Laid before House of Commons</i>		
	- - - - -	<i>6th April 2005</i>
<i>Coming into force</i>	- -	<i>7th April 2005</i>

The Treasury, in exercise of the powers conferred upon them by section 312(5)(c) of the Income Tax (Trading and Other Income) Act 2005(1) make the following Regulations:

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Energy-Saving Items Regulations 2005 and shall come into force on 7th April 2005.

(2) They shall have effect in relation to expenditure incurred on or after 7th April 2005.

**Items of an energy-saving nature**

2. For the purposes of section 312(5)(c) of the Income Tax (Trading and Other Income) Act 2005 (deduction for expenditure on energy-saving items), solid wall insulation is specified as an item of an energy-saving nature.

6th April 2005

*Jim Murphy*  
*John Heppell*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

**Status:** This is the original version (as it was originally made).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

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Income Tax (Trading and Other Income) Act 2005 (c. 5) (“the Act”) rewrites income tax legislation relating to trading, property and investment income as part of the Tax Law Rewrite Project.

Section 312 of the Act provides a deduction for expenditure on certain energy-saving items installed in let residential properties. Section 312(5) of the Act states that cavity wall insulation and loft wall insulation are energy-saving items. Sub-paragraph (c) gives the Treasury a power to specify other descriptions of items as being of an energy-saving nature.

Regulation 1 provides for citation, commencement and effect.

Regulation 2 specifies solid wall insulation as an item of an energy-saving nature.

These Regulations do not impose any new costs on business.