

**2005 No. 2424**

**INCOME TAX**

**CORPORATION TAX**

**The Capital Allowances (Energy-saving Plant and Machinery)  
(Amendment) Order 2005**

*Made* - - - - - *31st August 2005*  
*Laid before the House of Commons* *1st September 2005*  
*Coming into force* - - - *22nd September 2005*

The Treasury, in exercise of the powers conferred upon them by sections 45A(3) and (4) and 45C(2)(b) and (3)(b) 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 2005 and shall come into force on 22nd September 2005.

**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) for the definitions of “Energy Technology Criteria List” and “Energy Technology Product List” substitute—

““Energy Technology Criteria List” means the list dated 14th July 2005 and issued by the Secretary of State for the Environment, Food and Rural Affairs on 18th July 2005;

“Energy Technology Product List” means the list dated 14th July 2005 and issued by the Secretary of State for the Environment, Food and Rural Affairs on 18th July 2005.”.

4. In article 5 (energy-saving components of plant or machinery) for paragraphs (a) and (b) substitute—

“(a) meets the conditions set out in sub-paragraphs (a) to (c) of article 3(1), and

(b) falls within any of the technology classes specified in sub-paragraphs (a) to (c), (f), (g), (j) and (l) of article 3(2).”.

*Joan Ryan*  
*Tom Watson*

31st August 2005

Two of the Lords Commissioners of Her Majesty’s Treasury

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

(b) S.I. 2001/2541, amended by S.I. 2002/1818, 2003/1744 and 2004/2093.

## 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, as amended) (“the 2001 Order”). That Order implemented legislation, inserted into the Capital Allowances Act 2001 (c. 2) by paragraph 2 of Schedule 17 to the Finance Act 2001 (c. 9), so as to introduce a scheme for 100% first-year allowances to encourage businesses to invest in energy-saving plant and machinery.

Article 3 of this Order substitutes new definitions of the “Energy Technology Criteria List” and the “Energy Technology Product List”; and article 4 of this Order amends article 5 of the 2001 Order. That article is concerned with energy-saving components of plant or machinery, and the effect of the amendment made is to extend the range of such components which qualify for the 100% first-year allowance.

The Lists referred to in article 3 are available online at [www.eca.gov.uk](http://www.eca.gov.uk).

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