

2016 No. 926

INCOME TAX

CORPORATION TAX

The Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) Order 2016

<i>Made</i>	- - - -	<i>14th September 2016</i>
<i>Laid before the House of Commons</i>		<i>15th September 2016</i>
<i>Coming into force</i>	- -	<i>6th October 2016</i>

The Treasury make the following Order in exercise of the powers conferred by sections 45H(3) to (5) of the Capital Allowances Act 2001(a):

Citation and Commencement

1. This Order may be cited as the Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) Order 2016 and comes into force on 6th October 2016.

Amendment of the Capital Allowances (Environmentally Beneficial Plant and Machinery) Order 2003

2. The Capital Allowances (Environmentally Beneficial Plant and Machinery) Order 2003(b) is amended as follows.

3. In article 2 (interpretation) in the definitions of “Water Technology Criteria List” and “Water Technology Product List”—

- (a) for “28th June 2015” substitute “6th July 2016” in both places; and
- (b) for “7th July 2015” substitute “6th July 2016” in both places.

Robert Syms
Andrew Griffiths

14th September 2016

Two of the Lords Commissioners for Her Majesty’s Treasury

(a) 2001 c. 2; section 45H was inserted by paragraph 3 of Schedule 30 to the Finance Act 2003 (c.14).
(b) S.I. 2003/2076, as amended by S.I. 2004/2094, 2005/2423, 2006/2235, 2007/2166, 2008/1917, 2009/1864, 2010/2483, 2011/2220, 2012/1838, 2013/1762, 2014/1869 and 2015/1509.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Capital Allowances (Environmentally Beneficial Plant and Machinery) Order 2003 (S.I. 2003/2076) (the “Principal Order”). The Principal Order implemented legislation to introduce a scheme for 100% first-year allowances to encourage businesses to invest in environmentally beneficial plant and machinery (as defined by section 45H of the Capital Allowances Act 2001 (c. 2)).

Section 45H enables the Treasury to specify qualifying plant and machinery by order by reference to a description or criteria given by the Secretary of State in a technology or product list. The Secretary of State for the Environment, Food and Rural Affairs has issued the Water Technology Criteria List and Water Technology Product List. These lists have been revised and replaced by new lists issued on 6 July 2016.

Article 3 amends the definitions of the “Water Technology Criteria List” and the “Water Technology Product List” to refer to the new lists, which are available at https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/535274/water-technology-product-list-2016.pdf.

A Tax Information and Impact Note covering this instrument will be published on <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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