
STATUTORY INSTRUMENTS

2018 No. 268

The Capital Allowances (Energy-saving Plant and Machinery) Order 2018

Certification of energy-saving plant and machinery

4. In the case of plant or machinery falling within the technology class “Combined Heat and Power” specified in the Energy Technology Criteria List, no section 45A allowance may be made unless a relevant certificate of energy efficiency is in force with respect to that plant or machinery^{M1}.

Marginal Citations

M1 “Section 45A allowance” and “relevant certificate of energy efficiency” have the meanings given by section 45B of the Act.

Changes to legislation:

There are currently no known outstanding effects for the The Capital Allowances (Energy-saving Plant and Machinery) Order 2018, Section 4.