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STATUTORY INSTRUMENTS

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**2018 No. 268**

**INCOME TAX  
CORPORATION TAX**

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

<i>Made</i>	- - - -	<i>28th February 2018</i>
<i>Laid before the House of Commons</i>	- -	<i>1st March 2018</i>
<i>Coming into force</i>		<i>22nd March 2018</i>

**THE CAPITAL ALLOWANCES (ENERGY-  
SAVING PLANT AND MACHINERY) ORDER 2018**

1. Citation and commencement
  2. Interpretation
  3. Description of energy-saving plant and machinery
  4. Certification of energy-saving plant and machinery
  5. Energy-saving components of plant or machinery
  6. Energy services providers
  7. Revocations
- Signature  
Explanatory Note

**Changes to legislation:**

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