
STATUTORY INSTRUMENTS

2018 No. 268

**INCOME TAX
CORPORATION TAX**

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

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

**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