
STATUTORY INSTRUMENTS

2007 No. 3278

INCOME TAX

The Energy-Saving Items (Income Tax) Regulations 2007

Made - - - - 15th November 2007
Laid before the House of
Commons - - 16th November 2007
Coming into force 6th December 2007

**THE ENERGY-SAVING ITEMS
(INCOME TAX) REGULATIONS 2007**

1. Citation, commencement and interpretation
 2. Items of an energy-saving nature
 3. Restrictions on relevant expenditure to be taken into account: general
 4. First further rule: apportionment of relevant expenditure benefiting more than one property
 5. Second further rule: restriction of relevant expenditure to the maximum amount
 6. Third further rule: apportionment of relevant expenditure if a dwelling-house or building is owned jointly or in common or is subject to differing estates or interests
 7. Further provisions
 8. Revocation of the Energy-Saving Items Regulations 2007 (S.I. 2007/831)
- Signature
Explanatory Note