
STATUTORY INSTRUMENTS

2006 No. 2233

INCOME TAX

CORPORATION TAX

The Capital Allowances (Energy-saving Plant
and Machinery) (Amendment) Order 2006

<i>Made</i>	- - - -	<i>16th August 2006</i>
<i>Laid before the House of Commons</i>	- - - -	<i>17th August 2006</i>
<i>Coming into force</i>	- -	<i>7th September 2006</i>

The Treasury make the following Order in exercise of the powers conferred by sections 45A(3) and (4), 45B(1), 45C(2)(b) and (3)(b) and 180A(2) of the Capital Allowances Act 2001(1).

Citation and commencement

1. This Order may be cited as the Capital Allowances (Energy-saving Plant and Machinery) (Amendment) Order 2006 and shall come into force on 7th September 2006.

Amendment of the Capital Allowances (Energy-saving Plant and Machinery) Order 2001

2.—(1) The Capital Allowances (Energy-saving Plant and Machinery) Order 2001(2) is amended as follows.

(2) In article 2 (interpretation)(3) for the definitions of “Energy Technology Criteria List” and “Energy Technology Product List” substitute—

“the Energy Technology Criteria List” means the list dated 24th July 2006 and issued by the Secretary of State for the Environment, Food and Rural Affairs on 2nd August 2006;

“the Energy Technology Product List” means the list dated 24th July 2006 and issued by the Secretary of State for the Environment, Food and Rural Affairs on 2nd August 2006.”.

(3) In Article 3(2)(4) omit class (d).

(1) 2001 c. 2. Sections 45A to 45C were inserted by paragraph 2 of Schedule 17 to the [Finance Act 2001](#)(c. 9). Section 180A was inserted by paragraph 4 of Schedule 18 to that Act.

(2) [S.I. 2001/2541](#).

(3) The definitions of “Energy Technology Criteria List” and “Energy Technology Product List” were amended by articles 2 and 3 of [S.I. 2005/2424](#).

(4) There are amendments to paragraph (2) but none is relevant for present purposes.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

16th August 2006

Claire Ward
Kevin Brennan
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Capital Allowances (Energy-saving Plant and Machinery) Order 2001 (S.I. 2001/2541, as amended). That Order implemented legislation, inserted into the Capital Allowances Act 2001 (c. 2) by paragraph 2 of Schedule 17 to the Finance Act 2001 (c. 9), so as to introduce a scheme for 100% first-year allowances to encourage businesses to invest in energy-saving plant and machinery.

Article 1 provides for citation and commencement.

Article 2 substitutes new definitions of the “the Energy Technology Criteria List” and the “the Energy Technology Product List”. These Lists are available on the Internet at www.eca.gov.uk.

Article 3 removes class (d) from the list of technology classes in the Energy Technology Product list.