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STATUTORY INSTRUMENTS

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**2006 No. 912**

**INCOME TAX**

**The Energy-Saving Items Regulations 2006**

<i>Made</i>	- - - -	<i>23rd March 2006</i>
<i>Laid before the House of Commons</i>	- - - -	<i>24th March 2006</i>
<i>Coming into force</i>	- -	<i>6th April 2006</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 312(5)(c) of the Income Tax (Trading and Other Income) Act 2005<sup>(1)</sup>.

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Energy-Saving Items Regulations 2006 and shall come into force on 6th April 2006.

(2) These Regulations have effect in relation to expenditure incurred on or after 6th April 2006.

**Items of an energy-saving nature**

2. The following descriptions of items of an energy-saving nature are specified for the purposes of section 312(5)(c) of the Income Tax (Trading and Other Income) Act 2005 (deduction for expenditure on energy-saving items)—

- (a) hot water system insulation; and
- (b) draught proofing.

23rd March 2006

*Vernon Coaker*  
*Gillian Merron*  
Two of the Lords Commissioners of Her Majesty's Treasury

**Status:** This is the original version (as it was originally made).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

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Section 312 of the Income Tax (Trading and Other Income) Act 2005 (c. 5) provides for expenditure on energy-saving items to be deducted in calculating the profits of a property business. Subsection (5) of section 312 provides that cavity wall insulation and loft insulation are energy-saving items; and paragraph (c) of section 312(5) provides that an energy-saving item also includes such other descriptions of items of an energy-saving nature as may be specified in regulations made by the Treasury.

These Regulations exercise the powers conferred by section 312(5)(c) of the Income Tax (Trading and Other Income) Act 2005, specifying hot water system insulation and draught proofing as items of an energy-saving nature.

These Regulations do not impose new costs on business.