
STATUTORY INSTRUMENTS

2009 No. 1863

INCOME TAX

CORPORATION TAX

The Capital Allowances (Energy-saving Plant
and Machinery) (Amendment) Order 2009

<i>Made</i>	- - - -	<i>13th July 2009</i>
<i>Laid before the House of Commons</i>	- - - -	<i>14th July 2009</i>
<i>Coming into force</i>	- -	<i>4th August 2009</i>

The Treasury make the following Order in exercise of the powers conferred by sections 45A(3) and (4) and 45C(2)(b) and (3)(b) 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 2009 and shall come into force on 4th August 2009.

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

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

Amendment of article 2 (interpretation)

3. In article 2 (interpretation)—

- (a) for the definition of “Energy Technology Criteria List” substitute—
““Energy Technology Criteria List” means the list dated 6th July 2009 and issued by the Secretary of State for Energy and Climate Change on 6th July 2009;”;
- (b) for the definition of “Energy Technology Product List” substitute—
““Energy Technology Product List” means the list dated 6th July 2009 and issued by the Secretary of State for Energy and Climate Change on 6th July 2009.”.

(1) 2001 c. 2; section 45A was inserted by paragraph 2 of Schedule 17 to the Finance Act 2001 (c. 9).
(2) S.I. 2001/2541, relevantly amended by S.I. 2002/1818, S.I. 2003/1744, S.I. 2004/2093, S.I. 2005/2424, S.I. 2006/2233, S.I. 2007/2165 and S.I. 2008/1916.

Amendment of article 3 (description of energy-saving plant and machinery)

4. In paragraph (2) of article 3 (description of energy-saving plant and machinery)—
- (a) in sub-paragraph (1), for “zone controls.” substitute “equipment;”(3) and
 - (b) after that sub-paragraph insert—
 - “(m) uninterruptible power supplies.”

Amendment of article 5 (energy-saving components of plant or machinery)

5. In sub-paragraph (b) of article 5 (energy-saving components of plant or machinery)(4)—
- (a) for “and” substitute “;” and
 - (b) after “(l)” insert “and (m)”.

13th July 2009

Dave Watts
Tony Cunningham
Two of the Lords Commissioners of Her
Majesty’s Treasury

(3) Sub-paragraph (l) was inserted by article 2 of S.I. 2004/2093.
(4) Sub-paragraph (b) of article 5 was substituted by article 4 of S.I. 2005/2424.

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 by paragraph 2 of Schedule 17 to the Finance Act 2001, so as to introduce a scheme for 100% first year allowances to encourage businesses to invest in energy-saving plant and machinery.

Article 3 of this Order substitutes new definitions of “the Energy Technology Criteria List” and “the Energy Technology Product List”.

Article 4 of this Order amends the technology class list provided by paragraph 2 of article 3 by changing “heating, ventilation and air conditioning zone controls” to “heating, ventilation and air conditioning equipment”, and by adding “uninterruptible power supplies” as a further technology class.

Article 5 adds “uninterruptible power supplies” to the list of those technologies to which section 45C of the Capital Allowances Act 2001 applies.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.