

2016 No. 927

INCOME TAX

CORPORATION TAX

**The Capital Allowances (Energy-saving Plant and Machinery)
(Amendment) Order 2016**

<i>Made</i>	- - - -	<i>14th September 2016</i>
<i>Laid before the House of Commons</i>		<i>15th September 2016</i>
<i>Coming into force</i>	- -	<i>6th October 2016</i>

The Treasury make the following Order in exercise of the powers conferred by sections 45A(3) and (4) of the Capital Allowances Act 2001(a):

Citation and Commencement

1. This Order may be cited as the Capital Allowances (Energy-saving Plant and Machinery) (Amendment) Order 2016 and comes into force on 6th October 2016.

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

2. In the Capital Allowances (Energy-saving Plant and Machinery) Order 2001(b), in article 2 (interpretation), in the definitions of “Energy Technology Criteria List” and “Energy Technology Product List”—

- (a) for “2nd July 2015” substitute “7th September 2016” in each place it occurs, and
- (b) for “Energy and Climate Change” substitute “Business, Energy and Industrial Strategy” in each place it occurs.

Robert Syms
Andrew Griffiths

14th September 2016

Two of the Lords Commissioners for Her Majesty’s Treasury

(a) 2001 c. 2; section 45A was inserted by paragraph 2 of Schedule 17 to the Finance Act 2001 (c. 9).
(b) S.I. 2001/2541; as amended by S.I. 2002/1818, 2003/1744, 2004/2093, 2005/2424, 2006/2233, 2007/2165, 2008/1916, 2009/1863, 2010/2286, 2011/2221, 2012/1832, 2013/1763, 2014/1868 and 2015/1508.

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) (the “Principal Order”). The Principal Order implemented legislation to introduce a scheme for 100% first-year capital allowances to encourage businesses to invest in energy-saving plant or machinery. Section 45A of the Capital Allowances Act 2001 (c. 2) defines energy-saving plant or machinery and provides for the plant or machinery to be specified in an Order made by the Treasury which can refer to any technology list, or product list, issued by the Secretary of State. Accordingly, the Secretary of State for the Department of Business, Energy and Industrial Strategy has issued the Energy Technology Criteria List and the Energy Technology Product List. These lists have been revised and replaced by new lists issued on 7th September 2016.

Article 2 amends the definitions of the “Energy Technology Criteria List” and the “Energy Technology Product List” to refer to the new lists, which are available on the Department of Business, Energy and Industrial Strategy’s website at <https://www.gov.uk/guidance/energy-technology-list>.

Article 2 also changes the reference from Secretary of State of Energy and Climate Change to the Secretary of State for Business, Energy and Industrial Strategy, following the change to Government departments.

A Tax Information and Impact Note covering this instrument will be published on <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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