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STATUTORY INSTRUMENTS

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**2018 No. 268**

**INCOME TAX  
CORPORATION TAX**

**The Capital Allowances (Energy-  
saving Plant and Machinery) Order 2018**

*Made - - - - 28th February 2018*  
*Laid before the House of*  
*Commons - - 1st March 2018*  
*Coming into force 22nd March 2018*

**THE CAPITAL ALLOWANCES (ENERGY-  
SAVING PLANT AND MACHINERY) ORDER 2018**

1. Citation and commencement
  2. Interpretation
  3. Description of energy-saving plant and machinery
  4. Certification of energy-saving plant and machinery
  5. Energy-saving components of plant or machinery
  6. Energy services providers
  7. Revocations
- Signature  
Explanatory Note