
STATUTORY INSTRUMENTS

2015 No. 1508

INCOME TAX

CORPORATION TAX

The Capital Allowances (Energy-saving Plant
and Machinery) (Amendment) Order 2015

<i>Made</i>	- - - -	<i>13th July 2015</i>
<i>Laid before the House of Commons</i>	- - - -	<i>14th July 2015</i>
<i>Coming into force</i>	- -	<i>4th August 2015</i>

The Treasury make the following Order in exercise of the powers conferred by section 45A(3) and (4) 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 2015 and comes into force on 4th August 2015.

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.

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

- (a) for “1st July 2014” substitute “2nd July 2015” in both places, and
- (b) for “3rd July 2014” substitute “2nd July 2015” in both places.

⁽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; 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 and 2014/1868.

Status: This is the original version (as it was originally made).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

13th July 2015

Charlie Elphicke
George Hollingbery
Two of the Lords Commissioners for 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) (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 Energy and Climate Change 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 2nd July 2015.

Article 3 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 Energy and Climate Change’s website at https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/442320/ETL_Product_List_June_2015_-_signed.pdf.

A Tax Information and Impact Note covering this instrument was published on 15th July 2015 and is available at: <https://www.gov.uk/government/collections/budget-2015-hm-revenue-and-customs#tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.