

2010 No. 2286

INCOME TAX

CORPORATION TAX

**The Capital Allowances (Energy-saving Plant and Machinery)
(Amendment) Order 2010**

Made - - - - *16th September 2010*
Laid before the House of Commons *17th September 2010*
Coming into force - - *8th October 2010*

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 2010 and comes into force on 8th October 2010.

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

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

3. In article 2 (interpretation)(c), in the definitions of “Energy Technology Criteria List” and “Energy Technology Product List”, for “6th July 2009” wherever it occurs substitute “3rd August 2010”.

4. In article 3 (description of energy-saving plant and machinery), in paragraph (2) omit sub-paragraph (k)(d).

Michael Fabricant
Brooks Newmark

16th September 2010

Two of the Lords Commissioners of 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; relevant amending instruments are S.I. 2002/1818, 2003/1744, 2004/2093, 2005/2424, 2006/2233 and 2009/1863.
(c) Article 2 was amended by S.I. 2009/1863.
(d) Sub-paragraph (k) of article 3(2) was inserted by S.I. 2004/2093.

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; the ‘‘principal Order’’). That 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 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 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 3 August 2010.

Article 3 amends the definitions of ‘‘the Energy Technology Criteria List’’ and ‘‘the Energy Technology Product List’’ to refer to the new lists. The lists specified are available at www.eca.gov.uk/etl.

Article 4 amends paragraph (2) of article 3 (description of energy-saving plant and machinery) by omitting sub-paragraph (k) (compact heat exchangers). This particular technology class was removed from the Energy Technology Criteria List issued by the Secretary of State on [date] and plant or machinery within this class is no longer eligible for relief.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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