

2011 No. 2221

INCOME TAX

CORPORATION TAX

**The Capital Allowances (Energy-saving Plant and Machinery)
(Amendment) Order 2011**

Made - - - - *8th September 2011*
Laid before the House of Commons *9th September 2011*
Coming into force - - *1st October 2011*

The Treasury make the following Order in exercise of the powers conferred by sections 45A(3) and (4), and 45B(1) 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 2011 and comes into force on 1st October 2011.

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)—

(a) for the definition of “Energy Technology Criteria List” substitute—

““Energy Technology Criteria List” means the list dated 25th August 2011 and issued by the Secretary of State for Energy and Climate Change on 1st September 2011;” and

(b) for the definition of “Energy Technology Product List” substitute—

““Energy Technology Product List” means the list dated 25th August 2011 and issued by the Secretary of State for Energy and Climate Change on 1st September 2011.”.

4. In article 3 (description of energy-saving plant and machinery), in paragraph (2) after “uninterruptible power supplies” insert—

“;

(n) high speed hand air dryers”.

(a) 2001 c. 2; sections 45A and 45B were 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, 2009/1863 and 2010/2286.
(c) The definitions of “Energy Technology Criteria List” and “Energy Technology Product List” were substituted by Article 3 of S.I. 2009/1863 and amended by S.I. 2010/2286.

5. In article 4 (certification of energy-saving plant and machinery) for paragraph (1) substitute—
- “(1) In the case of plant or machinery falling within the technology class “Combined Heat and Power” specified in the Energy Technology Criteria List no section 45A allowance may be made unless a relevant certificate of energy efficiency is in force with respect to that plant or machinery.”.

*Jeremy Wright
Angela Watkinson*

8th September 2011

Two of the Lords Commissioners of 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, as amended; 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 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 1st September 2011.

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 via the Business Link website at www.businesslink.gov.uk.

Article 4 amends paragraph (2) of article 3 of the principal Order by adding high speed hand air dryers as a further technology class.

Article 5 amends paragraph (1) of article 4 such that in the case of plant or machinery comprising a component based fixed system falling within the technology class “Automatic Monitoring and Targeting equipment” there is no longer a requirement that a relevant certificate of energy efficiency be in force to qualify for a section 45A allowance.

A Tax Information and Impact Note covering this instrument was published on 23rd March 2011 and is available on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>. It remains an accurate summary of the impacts that apply to this instrument.

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