
STATUTORY INSTRUMENTS

2015 No. 1509

**INCOME TAX
CORPORATION TAX**

**The Capital Allowances (Environmentally Beneficial
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 45H(3) to (5) of the Capital Allowances Act 2001⁽¹⁾.

Citation and commencement

1. This Order may be cited as the Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) Order 2015 and comes into force on 4th August 2015.

Amendment of the Capital Allowances (Environmentally Beneficial Plant and Machinery) Order 2003

2. The Capital Allowances (Environmentally Beneficial Plant and Machinery) Order 2003⁽²⁾ is amended as follows.

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

- (a) for “1st July 2014” substitute “28th June 2015” in both places, and
- (b) for “2nd July 2014” substitute “7th July 2015” in both places.

⁽¹⁾ 2001 c. 2; section 45H was inserted by paragraph 3 of Schedule 30 to the Finance Act 2003 (c. 14).

⁽²⁾ S.I. 2003/2076, as amended by S.I. 2004/2094, 2005/2423, 2006/2235, 2007/2166, 2008/1917, 2009/1864, 2010/2483, 2011/2220, 2012/1838, 2013/1762 and 2014/1869.

Status: This is the original version (as it was originally made).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 (Environmentally Beneficial Plant and Machinery) Order 2003 (S.I. 2003/2076) (the “Principal Order”). The Principal Order implemented legislation to introduce a scheme for 100% first-year allowances to encourage businesses to invest in environmentally beneficial plant and machinery (as defined by section 45H of the Capital Allowances Act 2001 (c. 2)).

Section 45H enables the Treasury to specify qualifying plant and machinery by order by reference to a description or criteria given by the Secretary of State in a technology or product list. The Secretary of State for the Environment, Food and Rural Affairs has issued the Water Technology Criteria List and Water Technology Product List. These lists have been revised and replaced by new lists issued on 7th July 2015.

Article 3 amends the definitions of the “Water Technology Criteria List” and the “Water Technology Product List” to refer to the new lists, which are available at <https://www.gov.uk/government/publications/water-efficient-enhanced-capital-allowances>.

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.