STATUTORY INSTRUMENTS

2007 No. 2165

INCOME TAX

CORPORATION TAX

The Capital Allowances (Energy-saving Plant and Machinery) (Amendment) Order 2007

Made - - - -	*25th July 2007*
Laid before the House of Commons	*26th July 2007*
Coming into force - -	*16th August 2007*

The Treasury make the following Order in exercise of the powers conferred by sections 45A(3) and (4), and 180A(2) 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 2007 and shall come into force on 16th August 2007.

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

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

(2) In article 2 (interpretation)(**c**) for the definitions of "the Energy Technology Criteria List" and "the Energy Technology Product List" substitute—

> ""Energy Technology Criteria List" means the list dated 18th July 2007 and issued by the Secretary of State for the Environment, Food and Rural Affairs on 19th July 2007;
>
> "Energy Technology Product List" means the list dated 18th July 2007 and issued by the Secretary of State for the Environment, Food and Rural Affairs on 19th July 2007.".

Dave Watts
Alan Campbell
25th July 2007 — 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); section 180A was inserted by paragraph 4 of Schedule 18 to that Act.
(**b**) S.I. 2001/2541, amended by S.I. 2002/1818, S.I. 2003/1744, S.I. 2004/2093, S.I. 2005/2424 and S.I. 2006/2233.
(**c**) The definitions of "Energy Technology Criteria List" and "Energy Technology Product List" were amended by articles 2 and 3 of S.I. 2002/1818, articles 2 and 3 of S.I. 2003/1744, article 2 of S.I. 2004/2093, articles 2 and 3 of S.I. 2005/2424 and article 2 of SI 2006/2233.

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 by S.I. 2002/1818, S.I. 2003/1744, S.I. 2004/2093, S.I. 2005/2424 and S.I. 2006/2233). That Order implemented legislation, inserted into the Capital Allowances Act 2001 (c.2) by paragraph 2 of Schedule 17 to the Finance Act 2001 (c.9), so as to introduce a scheme for 100% first-year allowances to encourage businesses to invest in energy-saving plant and machinery.

This Order substitutes new definitions of "the Energy Technology Criteria List" and "the Energy Technology Product List".

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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