This Statutory Instrument has been made in consequence of a defect in SI 2016/926 and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2016 No. 952

INCOME TAX

CORPORATION TAX

The Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) (No. 2) Order 2016

Made - - - -	*26th September 2016*
Laid before the House of Commons	*27th September 2016*
Coming into force - -	*5th October 2016*

The Treasury make the following Order in exercise of the powers conferred by sections 45H(3) to (5) of the Capital Allowances Act 2001(**a**):

Citation, commencement and effect

1.—(1) This Order may be cited as the Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) (No. 2) Order 2016 and comes into force on 5th October 2016.

(2) Article 3 has effect on and from 6th October 2016.

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

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

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

(a) for "28th June 2015" substitute "June 2016" in both places; and

(b) for "7th July 2015" substitute "6 July 2016" in both places.

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

(**b**) S.I. 2003/2076, to which relevant amendments are made by S.I. 2009/1864 and 2015/1509. The amendments made by S.I. 2016/926 are, by virtue of this Order, revoked before they come into force.

Revocation of the Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) Order 2016

4. The Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) Order 2016(**a**) is revoked.

Stephen Barclay
Andrew Griffiths
26th September 2016 Two of the Lords Commissioners for Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

The Order amends the Capital Allowances (Environmentally Beneficial Plant and Machinery) Order 2003 (S.I. 2003/2076) (the "Principal Order"). The Principal Order provided for 100% first-year allowances for 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 dated June 2016, issued on 6 July 2016, which have effect from 6 October 2016.

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.

Article 4 revokes the Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) Order 2016 (S.I. 2016/926) which contained an error at article 3(a).

A Tax Information and Impact Note covering this instrument will be published on https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

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(**a**) S.I. 2016/926.

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