STATUTORY INSTRUMENTS

2007 No. 2166

INCOME TAX

CORPORATION TAX

The Capital Allowances (Environmentally Beneficial 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 45H(3) and (4) and 45J(3)(b) of the Capital Allowances Act 2001(**a**).

Citation and commencement

1. This Order may be cited as the Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) Order 2007 and shall come into force on 16th August 2007.

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

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

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

> ""the Water 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;
>
> "the Water 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.".

(3) At the end of article 3(2) (description of environmentally beneficial plant and machinery: technology classes)(**d**) add—

> "(l) vehicle wash waste reclaim units;
>
> (m) efficient industrial cleaning equipment;

(**a**) 2001 c.2; sections 45H and 45J were inserted by paragraph 3 of Schedule 30 to the Finance Act 2003 (c.14);
(**b**) S.I. 2003/2076, amended by S.I. 2004/2093, S.I. 2005/2423 and S.I. 2006/2235.
(**c**) The definitions of "Water Technology Criteria List" and "Water Technology Product List" were amended by article 2 of S.I. 2004/2093, articles 2 and 3 of S.I. 2005/2423 and article 2 of S.I. 2006/2235.
(**d**) Article 3(2) was amended by article 2 of S.I. 2004/2093, articles 2 and 4 of S.I. 2005/2423 and articles 2 and 3 of S.I. 2006/2235.

(n) waste management for mechanical seals.".

Dave Watts
Alan Campbell
25th July 2007 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 (Environmentally Beneficial Plant and Machinery) Order 2003 (S.I 2003/2076, as amended by S.I. 2004/2093, S.I. 2005/2423 and S.I. 2006/2235). That Order implemented legislation, inserted into the Capital Allowances Act 2001 (c.2) by paragraph 3 of Schedule 30 to the Finance Act 2003 (c.14) so as to introduce a scheme for 100% first-year allowances to encourage businesses to invest in environmentally beneficial plant and machinery.

This Order substitutes new definitions of "the Water Technology Criteria List" and "the Water Technology Product List" and adds three technology classes to the Water Technology Product List, namely vehicle wash waste reclaim units, efficient industrial cleaning equipment and waste management for mechanical seals.

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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