

**2010 No. 2483**

**INCOME TAX**

**CORPORATION TAX**

**The Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) Order 2010**

<i>Made</i>	- - - -	<i>11th October 2010</i>
<i>Laid before the House of Commons</i>		<i>13th October 2010</i>
<i>Coming into force</i>	- -	<i>8th November 2010</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(a).

**Citation and commencement**

1. This Order may be cited as the Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) Order 2010 and comes into force on 8 November 2010.

**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) in the definitions of “Water Technology Criteria List” and “Water Technology Product List”

- (a) for “27th June 2009” substitute “13 September 2010”; and
- (b) for “7th July 2009” substitute “28 September 2010”.

*Michael Fabricant*  
*Angela Watkinson*

11th October 2010

Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 2001 c. 2; section 45H was inserted by paragraphs 1 and 3 of Schedule 30 to the Finance Act 2003 (c. 14).  
(b) S.I. 2003/2076, amended by S.I. 2009/1864; there are other amending instruments but none is relevant.

## 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”). That 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).

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 the Water Technology Product List. These lists have been revised and replaced by new lists issued on [date]. This Order amends the principal Order to reflect the new lists.

The Water Technology Criteria List and the Water Technology Product List are available at [www.eca-water.gov.uk](http://www.eca-water.gov.uk).

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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