

2011 No. 2220

INCOME TAX

CORPORATION TAX

The Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) Order 2011

Made - - - - *8th September 2011*
Laid before the House of Commons *9th September 2011*
Coming into force - - *1st October 2011*

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 2011 and comes into force on 1st October 2011.

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 “the Water Technology Criteria List” and “the Water Technology Product List”

- (a) for “13th September 2010” substitute “26th June 2011”; and
- (b) for “28th September 2010” substitute “2nd September 2011”.

Jeremy Wright
Angela Watkinson

8th September 2011

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 2001 c. 2; section 45H was inserted by paragraphs 1 to 3 of Schedule 30 to the Finance Act 2003 (c. 14).
(b) S.I. 2003/2076, amended by S.I. 2009/1864 and S.I. 2010/2483; 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”). 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 the Water Technology Product List. These lists have been revised and replaced by new lists issued on 2nd September 2011. This Order amends the principal Order to reflect the new lists.

The Water Technology Criteria List and the Water Technology Product List are available via the Business Link website at www.businesslink.gov.uk.

In line with government commitments, a Tax Information and Impact Note has not been prepared for this instrument as it gives effect to an administrative update of the list of products that qualify for the scheme.

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