

2012 No. 1832

INCOME TAX

CORPORATION TAX

**The Capital Allowances (Energy-saving Plant and Machinery)
(Amendment) Order 2012**

<i>Made</i>	- - - -	<i>12th July 2012</i>
<i>Laid before the House of Commons</i>		<i>13th July 2012</i>
<i>Coming into force</i>	- -	<i>2nd August 2012</i>

The Treasury make the following Order in exercise of the powers conferred by section 45A(3) and (4) 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 2012 and comes into force on 2nd August 2012.

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

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

3. In article 2 (interpretation) in the definitions of “Energy Technology Criteria List” and “Energy Technology Product List”—

- (a) for “25th August 2011” substitute “4 July 2012” in both places; and
- (b) for “1st September 2011” substitute “5 July 2012” in both places.

Michael Fabricant
Jeremy Wright

12th July 2012

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).
(b) S.I. 2001/2541; relevant amending instruments are S.I. 2002/1818, 2003/1744, 2004/2093, 2005/2424, 2006/2233, 2007/2165, 2008/1916, 2009/1863, 2010/2286 and 2011/2221.

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; the “principal Order”).

The principal Order implemented legislation to introduce a scheme for 100% first-year capital allowances to encourage businesses to invest in energy-saving plant or machinery.

Section 45A of the Capital Allowances Act 2001 (c.2) defines energy saving plant or machinery and provides for the plant or machinery to be specified in an Order made by the Treasury which can refer to any technology list, or product list, issued by the Secretary of State. Accordingly, the Secretary of State for the Department of Energy and Climate Change has issued the Energy Technology Criteria List and the Energy Technology Product List. These lists have been revised and replaced by new lists issued on 5th July 2012. This Order amends the principal Order to reflect the new lists.

The Energy Technology Criteria List and the Energy Technology Product List are available on the Department of Energy and Climate Change’s website at <http://www.decc.gov.uk>.

A Tax Information and Impact Note covering this instrument was published on 21st March 2012 and is available on the HMRC website at <http://www.hmrc.gov.uk/budget2012/tiin-0691.htm>. It remains an accurate summary of the impacts that apply to this instrument.

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