

2013 No. 1762

INCOME TAX

CORPORATION TAX

The Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) Order 2013

<i>Made</i> - - - -	<i>15th July 2013</i>
<i>Laid before the House of Commons</i>	<i>16th July 2013</i>
<i>Coming into force</i> - -	<i>7th August 2013</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 2013 and comes into force on 7th August 2013.

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

- (a) for “17 September 2012” substitute “23 June 2013” in both places; and
- (b) for “10 October 2012” substitute “1 July 2013” in both places.

4. In article 3(2) (description of environmentally beneficial plant and machinery technology classes) after sub-paragraph (n)(c) insert—

“(o) greywater recovery and reuse equipment.”.

Desmond Swayne
Mark Lancaster

15th July 2013

Two of the Lords Commissioners for Her Majesty’s Treasury

(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. The relevant amending instruments are S.I. 2007/2166, 2008/1917, 2009/1864 and 2012/2602; there are other amending instruments but none is relevant.
(c) Sub-paragraph (n) was inserted by article 2(3) of S.I. 2007/2166 and substituted by article 2(3) of S.I. 2008/1917.

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 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 1 July 2013. This Order amends the principal Order to reflect the new lists.

The Order also amends the descriptions of the environmentally beneficial plant and machinery technology classes to reflect the addition of a new qualifying technology class (greywater recovery and reuse equipment) in the Water Technology Criteria List and the Water Technology Product List. Broadly, greywater recovery and reuse equipment is purpose-designed equipment containing one or more treatment processes with associated storage, pumping and control systems that accept and treat greywater from baths, showers, washbasins or laundry.

The Water Technology Criteria List and the Water Technology Product List are available at <https://www.gov.uk/government/publications/water-efficient-enhanced-capital-allowances>.

A Tax Information and Note covering this instrument was published on 20 March 2013 alongside Budget 2013 and is available on the HMRC website at <http://www.hmrc.gov.uk/budget2013/tiin-4016.pdf>. It remains an accurate summary of the impacts that apply to this instrument.

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