STATUTORY INSTRUMENTS

2016 No. 952

INCOME TAX
CORPORATION TAX

The Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) (No. 2) Order 2016

Made - - - -	*26th September 2016*
Laid before the House of Commons - - - -	*27th September 2016*
Coming into force - -	*5th October 2016*

The Treasury make the following Order in exercise of the powers conferred by sections 45H(3) to (5) of the Capital Allowances Act 2001(**1**):

Citation, commencement and effect

1.—(1) This Order may be cited as the Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) (No. 2) Order 2016 and comes into force on 5th October 2016.

(2) Article 3 has effect on and from 6th October 2016.

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

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

3. In article 2 (interpretation) in the definitions of "Water Technology Criteria List" and "Water Technology Product List"—

(a) for "28th June 2015" substitute "June 2016" in both places; and

(b) for "7th July 2015" substitute "6 July 2016" in both places.

(**1**) 2001 c. 2; section 45H was inserted by paragraph 3 of Schedule 30 to the Finance Act 2003 (c.14).
(**2**) S.I. 2003/2076, to which relevant amendments are made by S.I. 2009/1864 and 2015/1509. The amendments made by S.I. 2016/926 are, by virtue of this Order, revoked before they come into force.