STATUTORY INSTRUMENTS

2016 No. 927

INCOME TAX
CORPORATION TAX

The Capital Allowances (Energy-saving Plant and Machinery) (Amendment) Order 2016

Made - - - -	*14th September 2016*
Laid before the House of Commons - - - -	*15th September 2016*
Coming into force - -	*6th October 2016*

The Treasury make the following Order in exercise of the powers conferred by sections 45A(3) and (4) of the Capital Allowances Act 2001(**1**):

Citation and Commencement

1. This Order may be cited as the Capital Allowances (Energy-saving Plant and Machinery) (Amendment) Order 2016 and comes into force on 6th October 2016.

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

2. In the Capital Allowances (Energy-saving Plant and Machinery) Order 2001(**2**), in article 2 (interpretation), in the definitions of "Energy Technology Criteria List" and "Energy Technology Product List"—

(a) for "2nd July 2015" substitute "7th September 2016" in each place it occurs, and

(b) for "Energy and Climate Change" substitute "Business, Energy and Industrial Strategy" in each place it occurs.

(**1**) 2001 c. 2; section 45A was inserted by paragraph 2 of Schedule 17 to the Finance Act 2001 (c. 9).
(**2**) S.I. 2001/2541; as amended by S.I. 2002/1818, 2003/1744, 2004/2093, 2005/2424, 2006/2233, 2007/2165, 2008/1916, 2009/1863, 2010/2286, 2011/2221, 2012/1832, 2013/1763, 2014/1868 and 2015/1508.