STATUTORY INSTRUMENTS

2016 No. 926

INCOME TAX
CORPORATION TAX

The Capital Allowances (Environmentally Beneficial 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 45H(3) to (5) of the Capital Allowances Act 2001(**1**):

Citation and Commencement

1. This Order may be cited as the Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) Order 2016 and comes into force on 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 "6th July 2016" in both places; and

(b) for "7th July 2015" substitute "6th 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, as amended by S.I. 2004/2094, 2005/2423, 2006/2235, 2007/2166, 2008/1917, 2009/1864, 2010/2483, 2011/2220, 2012/1838, 2013/1762, 2014/1869 and 2015/1509.