STATUTORY INSTRUMENTS

2015 No. 1509

INCOME TAX
CORPORATION TAX

The Capital Allowances (Environmentally Beneficial Plant and Machinery) (Amendment) Order 2015

Made - - - -	*13th July 2015*
Laid before the House of Commons - - - -	*14th July 2015*
Coming into force - -	*4th August 2015*

The Treasury make the following Order in exercise of the powers conferred by section 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 2015 and comes into force on 4th August 2015.

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 "1st July 2014" substitute "28th June 2015" in both places, and

(b) for "2nd July 2014" substitute "7th July 2015" 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 and 2014/1869.