STATUTORY INSTRUMENTS

2015 No. 1508

INCOME TAX
CORPORATION TAX

The Capital Allowances (Energy-saving 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 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 2015 and comes into force on 4th August 2015.

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

2. The Capital Allowances (Energy-saving Plant and Machinery) Order 2001(**2**) is amended as follows.

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

(a) for "1st July 2014" substitute "2nd July 2015" in both places, and

(b) for "3rd July 2014" substitute "2nd July 2015" in both places.

(**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 and 2014/1868.