



# Finance Act 2007

## 2007 CHAPTER 11

### PART 2

#### ENVIRONMENT

##### *Energy-saving: houses*

#### **18 Extension of income tax deduction for expenditure on energy-saving items**

- (1) Section 312 of ITTOIA 2005 (deduction for expenditure on energy-saving items) is amended as follows.
- (2) In subsection (1)(b) (expenditure incurred in acquiring and installing energy-saving item in dwelling-house), for “in the dwelling-house an energy-saving item” substitute “an energy-saving item in the dwelling-house or in a building containing the dwelling-house”.
- (3) In subsection (1)(c) (expenditure incurred before 6th April 2009), for “2009” substitute “2015”.
- (4) In section 313 of that Act (restrictions on relief), insert at the end—
  - “(6) No deduction is allowed in respect of expenditure incurred in acquiring and installing the energy-saving item in a building containing the dwelling-house in so far as the expenditure is not for the benefit of the dwelling-house.”
- (5) In section 314 of that Act (regulations), insert at the end—
  - “(3) Regulations under this section may—
    - (a) make different provision for different cases, and
    - (b) contain incidental, supplemental, consequential and transitional provision and savings (including provision as to appeals in relation to apportionments mentioned in subsection (1)(d)).”
- (6) The amendments made by subsections (2) and (4) have effect in relation to expenditure incurred on or after 6th April 2007.

---

*Status: This is the original version (as it was originally enacted).*

---

- (7) The amendment made by subsection (5) is deemed always to have had effect.
- (8) Regulations under section 314 of ITTOIA 2005 made on or after the day on which this Act is passed but before 31st December 2007 may include provision having effect in relation to expenditure incurred on or after 6th April 2007.