

These notes refer to the Finance Act 2010 (c.13) which received Royal Assent on 8 April 2010

FINANCE ACT 2010

EXPLANATORY NOTES

INTRODUCTION

Section 17: Rates of Climate Change Levy

Background Note

4. CCL came into effect in April 2001. It is a tax on the non-domestic (i.e. business, service and public sector) use of energy (gas, electricity, liquefied petroleum gas and solids fuels), and is aimed at promoting energy efficiency.
5. Since the introduction of the levy in 2001, the rates have been increased broadly in line with inflation in 2007, 2008 and 2009. On each occasion the changes were legislated for in the previous year's FA.