
Changes to legislation: Finance Act 2014, PART 2 is up to date with all changes known to be in force on or before 26 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 20

CLIMATE CHANGE LEVY: EXEMPTIONS FOR MINERALOGICAL AND METALLURGICAL PROCESSES ETC

PART 2

OTHER PROVISION

- 11 Schedule 6 to FA 2000 (climate change levy) is amended as follows.
- 12 In paragraph 12A (as inserted by paragraph 2 above) after sub-paragraph (4) insert—
- “(5) The Treasury may by regulations amend this paragraph so as to amend the definition of “mineralogical process”.
- (6) The Treasury may by regulations amend sub-paragraph (4) so as to add, remove or modify a description.”
- 13 In paragraph 13A (power to make provision amending paragraph 13) in sub-paragraph (3) omit “Parliament”.
- 14 (1) Paragraph 146 (regulations and orders) is amended as follows.
- (2) In sub-paragraphs (2)(b) and (3) omit “Parliament”.
- (3) After sub-paragraph (3) insert—
- “(3A) A statutory instrument that contains (whether alone or with other provision) regulations under paragraph 12A(5) that remove a process (in whole or in part) from the scope of the definition of “mineralogical process” shall not be made unless a draft of the statutory instrument containing the regulations has been laid before and approved by a resolution of the House of Commons.
- (3B) A statutory instrument that contains (whether alone or with other provision) regulations under paragraph 12A(6) that—
- (a) remove a description, or
- (b) modify a description so as to narrow its scope,
- shall not be made unless a draft of the statutory instrument containing the regulations has been laid before and approved by a resolution of the House of Commons.”

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)