

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Paragraph 24C. (See end of Document for details)

SCHEDULES

SCHEDULE 6

CLIMATE CHANGE LEVY

Modifications etc. (not altering text)

- C1** Sch. 6 modified (coming into force in accordance with art. 1 of the amending S.I.) by [The Climate Change Levy \(Suspension of Recycling Exemption\) Order 2011 \(S.I. 2011/1023\)](#), arts. 1, 2, 3
- C1** Sch. 6 modified (retrospective to 26.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 42 para. 1\(1\)](#)

PART II

TAXABLE SUPPLIES

^{F1}Deemed taxable supply: commodities to be used in combined heat and power station

Textual Amendments

- F1** Sch. 6 paras. 24A-24D and cross-headings inserted (retrospective and with effect in accordance with Sch. 42 para. 22(4) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 42 paras. 10, 21](#)

- 24C (1) This paragraph applies if—
- (a) a determination (“the initial determination”) is made under regulations falling within paragraph 24B(3) that—
 - (i) none of a quantity of a carbon price support rate commodity is, or
 - (ii) a proportion of such a quantity is not,referable to the production of electricity [^{F2}to which paragraph 24B(2A) does not apply],
 - (b) as a result of the initial determination, the quantity or proportion of a quantity is determined not to be the subject of a deemed supply under paragraph 24B, and
 - (c) it is later determined that, contrary to the initial determination, the quantity or proportion of a quantity—
 - (i) was referable to the production of electricity [^{F3}to which paragraph 24B(2A) does not apply], and
 - (ii) accordingly, should have been determined to be the subject of a deemed supply under paragraph 24B.
- (2) For the purposes of this Schedule—
- (a) the operator of the station in question is deemed to make a taxable supply to himself of the quantity or proportion of a quantity, and

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- (b) the amount payable by way of levy on the deemed supply is the amount which would have been payable in relation to the quantity or proportion of a quantity had it been determined to be the subject of a deemed supply as mentioned in sub-paragraph (1)(c)(ii).]

Textual Amendments

- F2** Words in Sch. 6 para. 24C(1)(a) inserted (with effect in accordance with s. 63(5) of the amending Act) by Finance Act 2015 (c. 11), s. 63(3)(a)
- F3** Words in Sch. 6 para. 24C(1)(c)(i) inserted (with effect in accordance with s. 63(5) of the amending Act) by Finance Act 2015 (c. 11), s. 63(3)(b)

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