

Status: Point in time view as at 10/07/2003.

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

SCHEDULES

SCHEDULE 6

CLIMATE CHANGE LEVY

PART IV

PAYMENT AND RATE OF LEVY

Persons liable to account for levy

- 40 (1) The person liable to account for the levy charged on a taxable supply is, except in a case where sub-paragraph (2) applies, the person making the supply.
- (2) In the case of a taxable supply made by a person who—
- (a) is not resident in the United Kingdom, and
 - (b) is not a utility,
- the person liable to account for the levy charged on the supply is the person to whom the supply is made.

Returns and payment of levy

- 41 (1) The Commissioners may by regulations make provision—
- [^{F1}(a) for persons liable to account for levy to do so—
 - (i) by reference to such periods (“accounting periods”) as may be determined by or under the regulations, or
 - (ii) in such other way as may be so determined;]
 - (b) for persons who are or are required to be registered for the purposes of the levy to be subject to such obligations to make returns for those purposes for such periods, at such times and in such form as may be so determined; and
 - (c) for persons who are required to account for levy ^{F2}... to become liable to pay the amounts due from them at such times and in such manner as may be so determined.
- (2) Without prejudice to the generality of the powers conferred by sub-paragraph (1), regulations under this paragraph may contain provision—
- (a) for levy falling in accordance with the regulations to be accounted for by reference to one accounting period to be treated in prescribed circumstances, and for prescribed purposes, as levy due for a different period;
 - (b) for the correction of errors made when accounting for levy by reference to any period;
 - (c) for the entries to be made in any accounts in connection with the correction of any such errors and for the financial adjustments to be made in that connection;

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- (d) for a person, for purposes connected with the making of any such entry or financial adjustment, to be required to provide to any prescribed person, or to retain, a document in the prescribed form containing prescribed particulars of the matters to which the entry or adjustment relates;
 - (e) for enabling the Commissioners, in such cases as they may think fit, to dispense with or relax a requirement imposed by regulations made by virtue of paragraph (d);
 - (f) for the amount of levy which, in accordance with the regulations, is treated as due for a later period than that by reference to which it should have been accounted for to be treated as increased by an amount representing interest at the rate applicable under section 197 of the Finance Act 1996 for such period as may be determined in accordance with the regulations.
- [^{F3}(2A) Paragraph 91(5) provides for the application of Part 7 of this Schedule (recovery and interest) in relation to cases where, by virtue of regulations under sub-paragraph (1) (a)(ii) above, a person is liable to account for levy otherwise than by reference to accounting periods.
- (2B) Regulations under this paragraph may provide for the application of any provision of this Schedule in relation to such cases.]
- (3) Subject to the following provisions of this paragraph, if any person (“the taxpayer”) fails—
- (a) to comply with so much of any regulations under this paragraph as requires him, at or before a particular time, to make a return for any accounting period, or
 - (b) to comply with so much of any regulations under this paragraph as requires him, at or before a particular time, to pay an amount of levy due from him,
- he shall be liable to a penalty of £250.
- (4) Liability to a penalty under sub-paragraph (3) shall not arise if the taxpayer satisfies the Commissioners or, on appeal, an appeal tribunal—
- (a) that there is a reasonable excuse for the failure to make the return or to pay the levy in accordance with the regulations; and
 - (b) that there is not an occasion after the last day on which the return or payment was required by the regulations to be made when there was a failure without a reasonable excuse to make it.
- (5) Where, by reason of any failure falling within paragraph (a) or (b) of sub-paragraph (3)—
- (a) a person is convicted of an offence (whether under this Schedule or otherwise), or
 - (b) a person is assessed to a penalty under paragraph 98 (penalty for evasion),
- that person shall not, by reason of that failure, be liable also to a penalty under that sub-paragraph (3).

Textual Amendments

- F1** Sch. 6 para. 41(1)(a) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\), s. 192\(2\)\(a\)](#)
- F2** Words in Sch. 6 para. 41(1)(c) repealed (10.7.2003) by [Finance Act 2003 \(c. 14\), s. 192\(2\)\(b\)](#), [Sch. 43 Pt. 4\(2\)](#)
- F3** Sch. 6 para. 41(2A), (2B) inserted (10.7.2003) by [Finance Act 2003 \(c. 14\), s. 192\(2\)\(c\)](#)

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Amount payable by way of levy

- 42 (1) The amount payable by way of levy on a taxable supply is—
- (a) if the supply is neither a half-rate supply nor a reduced-rate supply, the amount ascertained from the Table in accordance with sub-paragraph (2);
 - (b) if the supply is a half-rate supply, 50 per cent. of the amount that would be payable if the supply were neither a half-rate supply nor a reduced-rate supply;
 - (c) if the supply is a reduced-rate supply, 20 per cent. of the amount that would be payable if the supply were neither a half-rate supply nor a reduced-rate supply.

TABLE

<i>Taxable commodity supplied</i>	<i>Rate at which levy payable if supply is neither a half-rate supply nor a reduced-rate supply</i>
Electricity.....	£0.0043 per kilowatt hour
Gas supplied by a gas utility or any gas supplied in a gaseous state that is of a kind supplied by a gas utility.....	£0.0015 per kilowatt hour
Any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state.....	£0.0096 per kilogram
Any other taxable commodity.....	£0.0117 per kilogram

- (2) The levy payable on a fraction of a quantity of a commodity is that fraction of the levy payable on that quantity of the commodity.

Half-rate for supplies to horticultural producers

- 43 (1) For the purposes of this Schedule a half-rate supply is a taxable supply in respect of which the following conditions are satisfied—
- (a) the first condition is that the person to whom the supply is made is a horticultural producer;
 - (b) the second condition is that the horticultural producer intends to use the taxable commodity supplied—
 - (i) in the heating, for the growth of horticultural produce primarily with a view to the production of horticultural produce for sale, of any building or structure, or of the earth or other growing medium in it,
 - (ii) in the lighting, for the growth of horticultural produce primarily with a view to the production of horticultural produce for sale, of any building or structure, or
 - (iii) in the sterilisation of the earth or other growing medium to be used for the growth of horticultural produce as mentioned in sub-paragraph (i) in any building or structure.

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- (2) In this paragraph “horticultural producer” means a person growing horticultural produce primarily for sale.
- (3) In this paragraph “horticultural produce” means—
- (a) fruit;
 - (b) vegetables of a kind grown for human consumption, including fungi, but not including maincrop potatoes or peas grown for seed, for harvesting dry or for vining;
 - (c) flowers, pot plants and decorative foliage;
 - (d) herbs;
 - (e) seeds other than pea seeds, and bulbs and other material, being seeds, bulbs or material for sowing or planting for the production of—
 - (i) fruit,
 - (ii) vegetables falling within paragraph (b),
 - (iii) flowers, plants or foliage falling within paragraph (c), or
 - (iv) herbs,
 or for reproduction of the seeds, bulbs or other material planted; or
 - (f) trees and shrubs, other than trees grown for the purpose of afforestation;
- but does not include hops.
- (4) The Commissioners may by regulations make provision for facilitating the enjoyment of the reduced rate of levy payable on half-rate supplies.
- (5) Regulations under sub-paragraph (4) may, in particular, include provision—
- (a) for determining the extent to which a taxable supply is, or is to be treated as being, a half-rate supply;
 - (b) for authorising a person making taxable supplies to another person to treat the supplies to that other person as being half-rate supplies only to an extent certified by the Commissioners;
 - (c) for a person making half-rate supplies (“the supplier”) to account for levy on those supplies as if the supplies were neither half-rate supplies nor reduced-rate supplies.
- (6) Provision such as is mentioned in sub-paragraph (5)(c) may be made only where tax credit regulations provide for a horticultural producer to be entitled to a tax credit in respect of 50 per cent. of the levy accounted for by the supplier on any half-rate supplies—
- (a) that are made by the supplier to the horticultural producer, and
 - (b) on which the supplier has accounted for levy on the basis mentioned in sub-paragraph (5)(c).

Reduced-rate for supplies covered by climate change agreement

- 44 (1) Where the Secretary of State gives a certificate to the Commissioners stating that, for a period specified in the certificate, a facility is to be taken as being covered by a climate change agreement, the Commissioners shall publish a notice in respect of the facility.
- (2) Such a notice shall—
- (a) state the day on which it is published,

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- (b) identify the facility or facilities in respect of which it is published,
 - (c) for each facility—
 - (i) set out the first and last days of the period specified for the facility in the Secretary of State’s certificate, and
 - (ii) indicate the effect of sub-paragraph (3),
 - and
 - (d) indicate that the notice may be varied by later notices.
- (3) For the purposes of this Schedule, a reduced-rate supply is a taxable supply in respect of which the following conditions are satisfied—
- (a) the first condition is that the taxable commodity supplied by the supply is supplied to a facility identified in a notice published under sub-paragraph (1);
 - (b) the second condition is that the supply is made at a time falling in the period that begins with the later of—
 - (i) the first day set out for the facility under sub-paragraph (2)(c), and
 - (ii) the day on which the notice is published,
- and ends with the last day set out for the facility under sub-paragraph (2)(c).
- (4) Sub-paragraph (3) has effect subject to paragraph 45.
- (5) The Commissioners may, for the purposes of sub-paragraph (3), by regulations make provision for determining whether any taxable commodity is supplied to a facility.
- (6) The provision that may be made by regulations under sub-paragraph (5) includes, in particular, provision for a taxable commodity of any description specified in the regulations to be taken as supplied to a facility only if the commodity is delivered to the facility.

Reduced-rate supplies: variation of notices under paragraph 44

- 45 (1) This paragraph applies where the Secretary of State, after having given in respect of a facility such a certificate as is mentioned in paragraph 44(1) (“the original certificate”), gives a certificate (a “variation certificate”) to the Commissioners stating—
- (a) that, throughout the period (“the original period”) specified for the facility in the original certificate, the facility is to be taken as not being covered by a climate change agreement; or
 - (b) that, for so much of the original period as falls on or after a day specified in the variation certificate (being a day falling within the original period), the facility is to be taken as no longer being covered by a climate change agreement.
- (2) Where the Commissioners receive a variation certificate in respect of a facility before they have published a notice under paragraph 44(1) in response to the original certificate so far as relating to the facility, their obligation to publish a notice under paragraph 44(1) in respect of the facility shall have effect as an obligation to publish such a notice in response to the original certificate as varied by the variation certificate.
- (3) Where the Commissioners receive a variation certificate but sub-paragraph (2) does not apply, they shall publish a notice (a “variation notice”) that—
- (a) states the day on which it is published,

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- (b) identifies the facility or facilities in respect of which it is published,
 - (c) sets out, for each facility in respect of which the statement in the variation certificate is of the type described in sub-paragraph (1)(b), the date specified for the facility in the variation certificate, and
 - (d) for each facility, indicates the effect of sub-paragraphs (4) to (7) as they apply in the case of the facility.
- (4) Sub-paragraphs (5) to (7) set out the effect of a variation notice being published in respect of a facility.
- (5) If—
- (a) the statement in the variation certificate in respect of the facility is of the type described in sub-paragraph (1)(a), and
 - (b) the day on which the variation notice is published falls before the beginning of the original period,
- the notice (“the original notice”) published under paragraph 44(1) in response to the original certificate has effect as if the facility had never been identified in it.
- (6) If—
- (a) the statement in the variation certificate in respect of the facility is of the type described in sub-paragraph (1)(a), and
 - (b) the day on which the variation notice is published falls during the original period,
- the original notice has effect as if the last day set out for the facility under paragraph 44(2)(c) were the day on which the variation notice is published.
- (7) If the statement in the variation certificate in respect of the facility is of the type described in sub-paragraph (1)(b), the original notice has effect as if the last day set out for the facility under paragraph 44(2)(c) were the later of—
- (a) the day on which the variation notice is published, and
 - (b) the day set out in the variation notice for the facility under sub-paragraph (3)
 - (c).

Climate change agreements

- 46 In this Schedule “climate change agreement” means—
- (a) an agreement that falls within paragraph 47, or
 - (b) a combination of agreements that falls within paragraph 48.

Climate change agreements: direct agreement with Secretary of State

- 47 (1) An agreement (including one entered into before the passing of this Act) falls within this paragraph if it is an agreement—
- (a) entered into with the Secretary of State,
 - (b) expressed to be entered into for the purposes of the reduced rate of climate change levy,
 - (c) identifying the facilities to which it applies,
 - (d) to which a representative of each facility to which it applies is a party,
 - (e) setting, or providing for the setting of, targets for the facilities to which it applies,

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- (f) specifying certification periods (as to which see paragraph 49(1)) for the facilities to which it applies, and
 - (g) providing for five-yearly (or more frequent) reviews by the Secretary of State of targets set by or under the agreement for those facilities and for giving effect to outcomes of such reviews.
- (2) In this paragraph and paragraph 48 “representative”, in relation to a facility to which an agreement applies, means—
- (a) the person who is the operator of the facility at—
 - (i) the time the agreement is entered into, or
 - (ii) if later, the time the facility last became a facility to which the agreement applies,
 - or
 - (b) a person authorised by that operator to agree to the facility being a facility to which the agreement applies.

Climate change agreement: combination of umbrella and underlying agreements

- 48 (1) A combination of agreements falls within this paragraph if the following conditions are satisfied.
- (2) The first condition is that the combination is a combination of—
- (a) an umbrella agreement (including one entered into before the passing of this Act), and
 - (b) an agreement (including one entered into before the passing of this Act) that, in relation to the umbrella agreement, is an underlying agreement.
- (3) The second condition is that between them the two agreements—
- (a) set, or provide for the setting of, targets for the facilities to which the underlying agreement applies,
 - (b) specify certification periods (as to which see paragraph 49(1)) for the facilities to which the underlying agreement applies, and
 - (c) provide for five-yearly (or more frequent) reviews by the Secretary of State of targets set by or under the agreements for those facilities and for giving effect to outcomes of such reviews.
- (4) For the purposes of this paragraph an “umbrella agreement” is an agreement—
- (a) entered into with the Secretary of State,
 - (b) expressed to be entered into for the purposes of the reduced rate of climate change levy,
 - (c) identifying the facilities to which it applies, and
 - (d) to which a representative of each facility to which it applies is a party.
- (5) For the purposes of this paragraph an agreement is an “underlying agreement” in relation to an umbrella agreement if it is an agreement—
- (a) expressed to be entered into for the purposes of the umbrella agreement,
 - (b) entered into—
 - (i) with the Secretary of State, or
 - (ii) with a party to the umbrella agreement other than the Secretary of State,
 - (c) approved by the Secretary of State if he is not a party to it,

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- (d) identifying which of the facilities to which the umbrella agreement applies are the facilities to which it applies, and
 - (e) to which a representative of each facility to which it applies is a party.
- (6) In the case of a climate change agreement that is a combination of agreements that falls within this paragraph, references to the facilities to which the climate change agreement applies are references to the facilities to which the underlying agreement applies.

Climate change agreement: supplemental provisions

- 49 (1) The first certification period specified by a climate change agreement for a facility to which it applies shall begin with the later of—
- (a) the date on which the agreement, so far as relating to the facility, is expressed to take effect, and
 - (b) 1st April 2001;
- and each subsequent certification period so specified shall begin immediately after the end of a previous certification period.
- (2) Where a climate change agreement (the “new agreement”) applies to a facility to which another climate change agreement previously applied, the first certification period specified by the new agreement for the facility shall be—
- (a) a period beginning as provided by sub-paragraph (1), or
 - (b) a period that—
 - (i) begins earlier than that, and
 - (ii) is a period that was a certification period specified for the facility by any climate change agreement that previously applied to the facility.

A period such as is mentioned in paragraph (b) includes a period beginning, or beginning and ending, before the date on which the new agreement, so far as relating to the facility, is expressed to take effect.
- (3) For the purposes of giving certificates such as are mentioned in paragraphs 44(1) and 45(1), the Secretary of State may take a facility as being covered by a climate change agreement for a period if the facility is one to which the agreement applies and either—
- (a) that period is the first certification period specified by the agreement for the facility, or
 - (b) that period is a subsequent certification period for the facility and it appears to the Secretary of State that progress made in the immediately preceding certification period towards meeting targets set for the facility by the agreement or by a climate change agreement that previously applied to the facility is, or is likely to be, such as under the provisions of the agreement in question is to be taken as being satisfactory.
- (4) For the purposes of sub-paragraph (3)(b) a climate change agreement may (in particular) provide that progress towards meeting any targets for a facility is to be taken as being satisfactory if, in the absence (or partial absence) of any such progress required under the agreement, alternative requirements provided for by the agreement are satisfied.

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- (5) For the purposes of sub-paragraphs (2) and (3), the circumstances in which a facility to which a climate change agreement applies is one to which another such agreement previously applied include those where the facility is—
- (a) a part, or a combination of parts, of a facility to which another such agreement previously applied,
 - (b) a combination of two or more such facilities,
 - (c) any combination of parts of such facilities, or
 - (d) any combination of such facilities and parts of such facilities.
- (6) Paragraphs 47 and 48 and sub-paragraph (4) above are not to be taken as meaning that an agreement, or combination of agreements, containing provision in addition to any mentioned in those paragraphs and that sub-paragraph is not a climate change agreement.
- (7) For the purposes of paragraphs 47 and 48 and this paragraph “target”, in relation to a facility to which a climate change agreement applies, means a target relating to—
- (a) energy, or energy derived from a source of any description, used in the facility or an identifiable group of facilities within which the facility falls, or
 - (b) emissions, or emissions of any description, from the facility or such a group of facilities;
- and for this purpose “identifiable group” means a group that is identified in the agreement or that at any relevant time can be identified under the agreement.
- (8) Nothing in this Schedule is to be taken as requiring the Secretary of State to—
- (a) enter into any climate change agreement,
 - (b) enter into a climate change agreement with any particular person or persons, in respect of any particular facility or facilities or on any particular terms, or
 - (c) approve any, or any particular, proposed climate change agreement.

Facilities to which climate change agreements can apply

- 50 (1) This paragraph applies where, in connection with concluding or varying a climate change agreement, it falls to be determined whether a facility is to be, or is to continue to be, identified in the agreement as a facility to which the agreement applies.
- (2) For the purposes of such a determination “facility” is (subject to any regulations under sub-paragraph (3) or (4)) to be taken as meaning—
- (a) an installation covered by paragraph 51; or
 - (b) a site on which there is or are—
 - (i) such an installation or two or more such installations,
 - (ii) a part, or parts, of such an installation,
 - (iii) a part, or parts, of each of two or more such installations, or
 - (iv) any combination of such installations and parts of such installations.
- (3) The Secretary of State may by regulations make provision for an installation covered by paragraph 51 to be taken to be a facility for those purposes only if—
- (a) the taxable commodities supplied to the installation by taxable supplies are intended to be burned (or, in the case of electricity, consumed)—
 - (i) in the installation, or
 - (ii) on the site where the installation is situated but not in the installation,

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- and
 - (b) the amounts of taxable commodities, and of any other commodities specified in the regulations, subject to each of those intentions are such that any conditions specified in the regulations are satisfied.
- (4) The Secretary of State may by regulations make provision for a site to be taken to be a facility for those purposes only if—
- (a) the taxable commodities supplied to the site by taxable supplies are intended to be burned (or, in the case of electricity, consumed)—
 - (i) in installations on the site that are covered by paragraph 51 (or in parts of such installations), or
 - (ii) on the site but not in any such installation (or part of such an installation),
 - and
 - (b) the amounts of taxable commodities, and of any other commodities specified in the regulations, subject to each of those intentions are such that any conditions specified in the regulations are satisfied.
- (5) Regulations under sub-paragraph (3) or (4) may make provision for deeming, for the purposes of the regulations, commodities to be intended to be burned (or, in the case of electricity, consumed) in circumstances specified in the regulations.
- (6) In this paragraph and paragraph 51 “installation” means a stationary technical unit.

Energy-intensive installations

- 51 (1) An installation is covered by this paragraph if it falls within any one or more of the descriptions of installation set out in the Table.
- [^{F4}(2) Sub-paragraph (2A) applies where—
- (a) an installation falls within any one or more of those descriptions, and
 - (b) there is, on the same site as the installation, a location at which ancillary activities are carried out.
- (2A) The installation (taken alone) is not covered by this paragraph, but the combination—
- (a) of the installation and that location, or
 - (b) where there is more than one such location, of the installation and all of those locations,
- is to be taken as being an installation covered by this paragraph.
- (2B) In sub-paragraph (2) “ancillary activities” means activities that—
- (a) are directly associated with any of the primary activities carried out in the installation,
 - (b) have a technical connection with those primary activities, and
 - (c) could have an effect on environmental pollution.]
- (3) [^{F5}sub-paragraphs (1) to (2B)] are subject to any regulations under paragraph 52.
- ^{F6}(4)
- ^{F6}(5)
- (6) [^{F7}sub-paragraph (2B)]—

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“environmental pollution” has the same meaning as in the ^{M1}Pollution Prevention and Control Act 1999;

“primary activity”, in relation to an installation falling within any one or more of the descriptions of installation set out in the Table, means an activity the carrying out of which at the installation results in the installation falling within one or more of those descriptions.^{[F8}

“Installations regulated under the Pollution Prevention and Control (England and Wales) Regulations 2000 (S.I. 2000/1973)”

1. Part A installations.
Installations that would be so regulated but for a threshold or exception
 2. Installations that would be Part A installations but for—
 - (a) a relevant numeric threshold, or
 - (b) a relevant exception.*Installations that would be so regulated if certain modifications were made to the Regulations*
 3. Installations that would be Part A installations if the relevant modifications were made.
Corresponding installations in Scotland and Northern Ireland
 4. Installations that are situated in Scotland or Northern Ireland, but if situated in England and Wales—
 - (a) would be Part A installations,
 - (b) would be Part A installations but for—
 - (i) a relevant numeric threshold, or
 - (ii) a relevant exception, or
 - (c) would be Part A installations if the relevant modifications were made.
- Interpretation of entries 1 to 4*
- 5.—(1) In this entry “the Schedule” means Schedule 1 to the Pollution Prevention and Control (England and Wales) Regulations 2000^(a).
- (2) In entries 1 to 4—
 - (a) “Part A installation” has the meaning given in Part 3 of the Schedule;
 - (b) “relevant exception” means—
 - (i) the exception in paragraph (b)(i) of Part A(1) of Section 2.1 of Part 1 of the Schedule,
 - (ii) the exceptions in paragraph (c) of Part A(1) of Section 5.1 of Part 1 of the Schedule for activities falling within Part B of that Section and for the incineration of specified hazardous waste in an exempt incineration plant, or
 - (iii) the exception in paragraph (c) of Part A(1) of Section 5.1 of Part 1 of the Schedule for incineration as part of a Part B activity in so far as this exception relates to the activities referred to in paragraphs (a) and (b) of Part B of that Section;
 - (c) “the relevant modifications” means the omission of the following provisions of Part 1 of the Schedule:
 - (i) the final twelve words of paragraph (b) of Part A(1) of Section 4.4;
 - (ii) the final twelve words of paragraph (b) of Part A(1) of Section 4.5;
 - (iii) paragraph 1 of the Interpretation of Part A(1) of Section 5.4;
 - (iv) the final fourteen words of paragraph (c) of Part A(1) of Section 6.1;
 - (v) the final fourteen words of paragraph (c) of Part A(1) of Section 6.4; and
 - (vi) the final fourteen words of paragraph (b)(ii) of Part A(1) of Section 6.8; and

(d) “relevant numeric threshold” means a numeric threshold specified in any of the following provisions of Part 1 of the Schedule:
 - (i) paragraphs (c) and (d) of Part A(1) of Section 2.1;
 - (ii) Part A(2) of Section 2.1;
 - (iii) paragraph (b) of Part A(1) of Section 2.2;
 - (iv) Part A(1) of Section 2.3;
 - (v) paragraph (b) of Part A(1) of Section 3.1;
 - (vi) paragraph (b) of Part A(2) of Section 3.1;
 - (vii) paragraph (b) of Part A(1) of Section 3.3;
 - (viii) Part A(2) of Section 3.3;
 - (ix) paragraph (a) of Part A(1) of Section 3.4;
 - (x) Part A(2) of Section 3.6;
 - (xi) paragraphs (c) and (d) of Part A(1) of Section 4.1;
 - (xii) paragraphs (d) and (e) of Part A(1) of Section 5.1;
 - (xiii) Part A(1) of Section 5.2;
 - (xiv) Part A(1) of Section 5.3;
 - (xv) paragraph (c) of Part A(1) of Section 5.4;
 - (xvi) paragraph (b) of Part A(1) of Section 6.1;
 - (xvii) Part A(1) of Section 6.3;
 - (xviii) paragraphs (a) and (b) of Part A(1) of Section 6.4;
 - (xix) Part A(2) of Section 6.4;
 - (xx) Part A(2) of Section 6.7;
 - (xxi) paragraphs (a) to (e) of Part A(1) of Section 6.8;
 - (xxii) Part A(2) of Section 6.8; and
 - (xxiii) Part A(1) of Section 6.9; and

(e) any reference to a part of the United Kingdom includes the territorial waters adjacent to that part.”

]

Textual Amendments

- F4** Sch. 6 para. 51(2)(2A)(2B) substituted for Sch. 6 para. 51(2) (23.3.2001) by [S.I. 2001/1139, reg. 2\(2\)](#)
- F5** Words in Sch. 6 para. 51(3) substituted (23.3.2001) by [S.I. 2001/1139, reg. 2\(3\)](#)
- F6** Sch. 6 para. 51(4)(5) omitted (23.3.2001) by [S.I. 2001/1139, reg. 2\(4\)](#)
- F7** Words in Sch. 6 para. 51(6) substituted (23.3.2001) by [S.I. 2001/1139, reg. 2\(5\)](#)
- F8** Sch. 6 para. 51: Table entries 1-5 substituted for entries 1-33 (23.3.2001) by [S.I. 2001/1139, reg. 2\(6\)](#)

Marginal Citations

- M1** 1999 c. 24.

Status: Point in time view as at 10/07/2003.

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

Power to vary the installations covered by paragraph 51

- 52 (1) The Treasury may make provision by regulations for varying the installations covered by paragraph 51.
- (2) The provision that may be made by regulations under this paragraph includes, in particular, provision—
- (a) for the installations covered by paragraph 51 to include, or not to include, any installation of a description specified in the regulations;
 - (b) amending the Table in paragraph 51 by adding a description of installation to the Table, removing a description of installation from the Table or altering a description of installation set out in the Table;
 - (c) amending paragraph 51.

Status:

Point in time view as at 10/07/2003.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Part IV.