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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Assessments under paragraphs 67 and 68. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 6

#### CLIMATE CHANGE LEVY

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**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 VI

#### CREDITS AND REPAYMENTS

##### *Assessments under paragraphs 67 and 68*

- 69 (1) An assessment under paragraph 67 or 68 shall not be made more than two years after the time when evidence of facts sufficient in the opinion of the Commissioners to justify the making of the assessment comes to the knowledge of the Commissioners.
- (2) Where an amount has been assessed and notified to any person under paragraph 67 or 68, it shall be recoverable as if it were levy due from him.
- (3) Sub-paragraph (2) does not have effect if, or to the extent that, the assessment in question has been withdrawn or reduced.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Assessments under paragraphs 67 and 68.