

SCHEDULES

SCHEDULE 7

Section 30.

CLIMATE CHANGE LEVY: CONSEQUENTIAL AMENDMENTS

Provisional Collection of Taxes Act 1968 (c. 2)

- 1 In section 1(1) of the Provisional Collection of Taxes Act 1968 (taxes in relation to which resolutions may have temporary statutory effect), after “value added tax” there shall be inserted “, climate change levy,”.

Bankruptcy (Scotland) Act 1985 (c. 66)

- 2 (1) In paragraph 2 of Schedule 3 to the Bankruptcy (Scotland) Act 1985 (tax liabilities that are preferred debts), after sub-paragraph (1B) insert—

“(1C) Any climate change levy which is referable to the period of six months next before the relevant date.”

- (2) In that Schedule, after paragraph 8B insert—

“Periods to which climate change levy referable

- 8C (1) For the purpose of paragraph 2(1C) of Part I of this Schedule—
- (a) where the whole of the accounting period to which any climate change levy is attributable falls within the period of six months next before the relevant date (“the relevant period”), the whole amount of that levy shall be referable to the relevant period; and
 - (b) in any other case the amount of any climate change levy which shall be referable to the relevant period shall be the proportion of the levy which is equal to such proportion (if any) of the accounting period in question as falls within the relevant period.

- (2) In sub-paragraph (1) “accounting period” shall be construed in accordance with Schedule 6 to the Finance Act 2000.”

Insolvency Act 1986 (c. 45)

- 3 (1) In the Insolvency Act 1986—
- (a) in section 386(1) (preferential debts), after “landfill tax,” insert “climate change levy,”; and
 - (b) in Schedule 6 (categories of preferential debts), after paragraph 3B insert the paragraph set out in sub-paragraph (2).

- (2) That paragraph is as follows—

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“3C Any climate change levy which is referable to the period of 6 months next before the relevant date (which period is referred to below as “the 6-month period”).

For the purposes of this paragraph—

- (a) where the whole of the accounting period to which any climate change levy is attributable falls within the 6-month period, the whole amount of that levy is referable to that period; and
- (b) in any other case the amount of any climate change levy which is referable to the 6-month period is the proportion of the levy which is equal to such proportion (if any) of the accounting period in question as falls within the 6-month period;

and references here to accounting periods shall be construed in accordance with Schedule 6 to the Finance Act 2000.”

Income and Corporation Taxes Act 1988 (c. 1)

4 In section 827 of the Taxes Act 1988 (no deduction for penalties etc.), the following subsection shall be inserted after subsection (1C)—

“(1D) Where a person is liable to make a payment by way of—

- (a) any penalty under any provision of Schedule 6 to the Finance Act 2000 (climate change levy),
- (b) interest under paragraph 70 of that Schedule (interest on recoverable overpayments etc.),
- (c) interest under any of paragraphs 81 to 85 of that Schedule (interest on climate change levy due and on interest), or
- (d) interest under paragraph 109 of that Schedule (interest on penalties),

the payment shall not be allowed as a deduction in computing any income, profits or losses for any tax purposes.”

Insolvency (Northern Ireland) Order 1989 (N.I. 19)

5 (1) In the Insolvency (Northern Ireland) Order 1989—

- (a) in Article 346(1) (preferential debts), after “landfill tax,” insert “climate change levy,”; and
- (b) in Schedule 4 (categories of preferential debts), after paragraph 3B insert the paragraph set out in sub-paragraph (2).

(2) That paragraph is as follows—

“3C Any climate change levy which is referable to the period of 6 months next before the relevant date (which period is referred to below as “the 6-month period”).

For the purposes of this paragraph—

- (a) where the whole of the accounting period to which any climate change levy is attributable falls within the 6-month period, the whole amount of that levy is referable to that period; and
- (b) in any other case the amount of any climate change levy which is referable to the 6-month period is the proportion of the levy

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which is equal to such proportion (if any) of the accounting period in question as falls within the 6-month period;

and references here to accounting periods shall be construed in accordance with Schedule 6 to the Finance Act 2000.”

Finance Act 1996 (c. 8)

6 In section 197(2) of the Finance Act 1996 (enactments for which interest rates are set under section 197), after paragraph (f) there shall be inserted—

“(g) the following provisions of Schedule 6 to the Finance Act 2000 (interest payable to or by the Commissioners in connection with climate change levy), that is to say, paragraphs 41(2)(f), 62(3)(f), 66, 70(1)(b) and 81(3).”

Finance Act 1997 (c. 16)

7 (1) The Finance Act 1997 is amended as follows.

(2) In section 51(5) (indirect taxes in respect of which the Commissioners may make regulations about enforcement by distress), after paragraph (e) insert—

“(f) climate change levy.”

(3) In section 52(5) (enforcement in Scotland of indirect taxes by diligence), after paragraph (e) insert—

“(f) climate change levy.”

(4) Sub-paragraph (3) extends only to Scotland.