



# Finance Act 2002

## 2002 CHAPTER 23

### PART 5

#### OTHER TAXES

##### *Climate change levy*

#### **125 Climate change levy: exemption for renewable sources**

- (1) In Schedule 6 to the Finance Act 2000 (c. 17) (climate change levy), in paragraph 20(7), (exemption under paragraph 19: liability to account)—
  - (a) for the words from “(2)(c)” to “2 years)” substitute “ (2)(g) ”,
  - (b) after paragraph (a) insert “and”, and
  - (c) omit paragraph (c) and the preceding “and”.
- (2) This section has effect in relation to averaging periods under paragraph 20 of that Schedule which end on or after the day on which this Act is passed.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Section 125.