



Finance Act 2002

2002 CHAPTER 23

PART 5

OTHER TAXES

Climate change levy

127 Climate change levy: incorrect certificates

(1) In Schedule 6 to the Finance Act 2000 (climate change levy), in sub-paragraph (2)(a) of paragraph 101 (civil penalties: incorrect notifications etc)—

- (a) in sub-paragraph (ii) for “18 and 21, or” substitute “ 15, 18 and 21, ”;
- (b) before the word “and” at the end of sub-paragraph (iii) insert—

“, or

(iv) a reduced-rate supply (or reduced-rate supplies),”.

(2) This section applies in relation to certificates given in respect of any supplies made on or after 24th April 2002.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 127.