



# Finance Act 2003

## 2003 CHAPTER 14

### PART 8

#### OTHER TAXES

##### *Climate change levy*

#### **191 Deemed supplies**

- (1) Schedule 6 to the Finance Act 2000 (c. 17) (climate change levy) is amended as follows.
- (2) In paragraph 5(3) (levy chargeable on deemed supply of electricity) for “paragraph 23(3)” substitute “ paragraph 20(6)(a), 20B(6)(a), 23(3) or 24 ”.
- (3) In paragraph 6 (supplies of gas)—
  - (a) after sub-paragraph (2) insert—

“(2A) Levy is chargeable on a supply of gas that is deemed to be made under paragraph 24.”;
  - (b) in sub-paragraph (3) for “sub-paragraphs (1) and (2)” substitute “ sub-paragraph (1), (2) or (2A) ”.
- (4) Subsection (2) has effect in relation to supplies deemed to be made on or after 31st March 2003, and subsection (3) in relation to supplies deemed to be made on or after the day on which this Act is passed.

**Changes to legislation:**

Finance Act 2003, Section 191 is up to date with all changes known to be in force on or before 27 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- specified provision(s) savings for amendments by 2018 anaw 1, s. 6, Sch. 6 by [S.I. 2019/110 reg. 5](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 57(3) inserted by [2011 c. 11 Sch. 22 para. 4](#)
- s. 87(3)(a)(ia) inserted by [S.I. 2003/2760 Sch. para. 3\(4\)\(a\)](#) (This amendment not applied to legislation.gov.uk. The affecting S.I. is revoked and superseded by [S.I. 2003/2816](#))
- Sch. 12 para. 3(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 32](#) (This effect was superseded by the repeal of Sch. 12 para. 3 by Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 16)
- Sch. 12 para. 1A inserted by [2007 c. 15 Sch. 13 para. 147\(2\)](#) (The amending provision was repealed before coming into force.)
- Sch. 12 para. 1A omitted by [2008 c. 9 Sch. 43 para. 9](#) (The amending provision was repealed before coming into force.)