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*Status: Point in time view as at 01/12/2007.*

*Changes to legislation: Finance Act 2007, Paragraph 12 is up to date with all changes known to be in force on or before 16 July 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. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 2

#### CLIMATE CHANGE LEVY: REDUCED-RATE SUPPLIES ETC

##### *Notifications and certificates*

- 12 (1) Paragraph 101 (civil penalties: incorrect notifications etc) is amended as follows.
- (2) Omit sub-paragraph (1).
- (3) In sub-paragraph (2)—
- (a) after “paragraphs” insert “ 11, ” and
  - (b) after “the certificate is” insert “ (or becomes) ”.
- (4) In sub-paragraph (3)—
- (a) for “sub-paragraph (1) or (2)” substitute “ this paragraph ”, and
  - (b) omit “notification or”.
- (5) In sub-paragraph (4)—
- (a) for “notification or certificate” substitute “ certificate (or not revoking or varying it) ”,
  - (b) for “the person who gave it” substitute “ the person concerned ”, and
  - (c) for the words from “there is” to the end substitute “ the person has a reasonable excuse ”.
- (6) In sub-paragraph (5)—
- (a) for “notification or certificate” substitute “ certificate (or not revoking or varying it) ”, and
  - (b) for “the giving of the notification or certificate” substitute “ that ”.
- (7) The italic heading before paragraph 101 accordingly becomes “ *Civil penalties: incorrect certificates* ”.

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