



Finance Act 2009

2009 CHAPTER 10

PART 8

MISCELLANEOUS

Climate change levy

117 Taxable commodities ineligible for reduced-rate supply

- (1) Schedule 6 to FA 2000 (climate change levy) is amended as follows.
- (2) In paragraph 44 (reduced rate for supplies covered by climate change agreement), after sub-paragraph (2) insert—
 - “(2A) The Secretary of State may—
 - (a) give a certificate that includes provision specifying one or more descriptions of taxable commodity as being ineligible for reduced-rate supply,
 - (b) vary a certificate so that it includes provision (or further provision) specifying one or more descriptions of taxable commodity as being ineligible for reduced-rate supply, or
 - (c) vary a certificate so that it ceases to include the provision (or some of the provision) specifying one or more descriptions of taxable commodity as being ineligible for reduced-rate supply.
 - (2B) A taxable supply of a taxable commodity to a facility is not a reduced-rate supply if, at the time of the supply, the commodity falls within a description that is specified (by virtue of sub-paragraph (2A)(a) or (b)) in the certificate relating to the facility.
 - (2C) The Secretary of State may only include provision in a certificate by virtue of sub-paragraph (2A)(a) or (b)—
 - (a) if the Treasury consents in writing to the specification before the specification is made, and

Status: Point in time view as at 21/07/2009.

Changes to legislation: Finance Act 2009, Section 117 is up to date with all changes known to be in force on or before 30 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)

- (b) if, and for as long as, the result is compatible with the common market by virtue of Commission Regulation [\(EC\) No. 800/2008](#) of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty establishing the European Community (General block exemption Regulation) (O.J. 2008 No. L214/3).
- (2D) In sub-paragraphs (2A) to (2C) “certificate” means such a certificate as is mentioned in sub-paragraph (1)(a).”
- (3) In consequence of subsection (2)—
 - (a) in paragraph 44(2), after “subject to” insert “ sub-paragraphs (2A) to (2D) and ”, and
 - (b) in paragraph 147 (general interpretation), in the definition of “reduced-rate supply”, after “subject to” insert “ paragraph 44(2A) to (2D) and ”.

Status:

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