



# Finance Act 2011

## 2011 CHAPTER 11

### PART 6

#### OTHER TAXES

##### *Climate change levy*

#### **78 Supplies of commodities to be used in producing electricity**

Schedule 20 contains provision for and in connection with the charging of climate change levy on supplies of commodities to be used in producing electricity.

#### **79 Northern Ireland gas supplies**

(1) In Schedule 6 to FA 2000 (climate change levy), omit paragraph 11A (exemption for Northern Ireland gas supplies).

(2) Subsection (3) applies to a supply of gas if—

- (a) the supply is made by a gas utility (within the meaning of that Schedule (see paragraph 147)),
- (b) the person to whom the supply is made intends to cause the gas to be burned in Northern Ireland,<sup>F1</sup> ...

[<sup>F2</sup>(ba) the supply is not a supply for use in scrap metal recycling (within the meaning of that Schedule (see paragraph 147)), and]

- (c) the supply is treated as taking place on or after 1 April 2011 but before 1 November 2013.

(3) Paragraph 42 of that Schedule (amount payable by way of levy) has effect as if—

- (a) for sub-paragraphs (1) and (1A) there were substituted—

“(1) The amount payable by way of levy on a taxable supply is—

- (a) if the supply is treated as taking place before 1 April 2012, £0.00059 per kilowatt hour, and

*Status: Point in time view as at 17/07/2012.*

*Changes to legislation: Finance Act 2011, Cross Heading: Climate change levy is up to date with all changes known to be in force on or before 17 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 the supply is treated as taking place on or after that date, [<sup>F3</sup>£0.00064] per kilowatt hour.”, and
- (b) in sub-paragraph (3) the reference to a reduced-rate supply were a reference to a supply in relation to which this subsection applies.
- (4) In FA 2001, omit section 105(2) (which inserted paragraph 11A of that Schedule).
- (5) The amendments made by subsections (1) and (4) have effect in relation to a supply of gas to a person if the gas is actually supplied to the person on or after 1 April 2011.
- (6) Subsections (2) and (3) are treated as having come into force on 1 April 2011.

#### Textual Amendments

- F1** Word in s. 79(2) omitted (with effect in accordance with Sch. 30 para. 19 of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 30 para. 18(2)(a)**
- F2** S. 79(2)(ba) inserted (with effect in accordance with Sch. 30 para. 19 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 30 para. 18(2)(b)**
- F3** Word in s. 79(3)(a) substituted (with effect in accordance with Sch. 30 para. 23 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 30 para. 22**

#### Commencement Information

- I1** S. 79 wholly in force at Royal Assent; s. 79(2)(3) in force retrospective to 1.4.2011, see s. 79(6)

### <sup>F4</sup>**80 Power to suspend exemption for supplies used in recycling processes**

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#### Textual Amendments

- F4** S. 80 omitted (with effect in accordance with Sch. 30 para. 19 of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 30 para. 18(3)**

**Status:**

Point in time view as at 17/07/2012.

**Changes to legislation:**

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