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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2012, Paragraph 13. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 30

#### CLIMATE CHANGE LEVY

#### **PART 2**

##### TAXABLE SUPPLIES ON OR AFTER 1 APRIL 2012 FOR USE IN RECYCLING PROCESSES

- 13      After paragraph 62(1)(c) (tax credits) insert—
- “(ca) after a taxable supply has been made on the basis that it was not a supply for use in scrap metal recycling, it is determined that the supply was (to any extent) a supply for use in scrap metal recycling;
  - (cb) after a taxable supply has been made on the basis that it was (to any extent) a supply for use in scrap metal recycling, it is determined that the supply was such a supply to a greater extent than previously determined;”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 13.