

Status: Point in time view as at 18/11/2015.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, SCHEDULE 32. (See end of Document for details)

SCHEDULES

SCHEDULE 32

Section 207

CLIMATE CHANGE LEVY: SUPPLIES SUBJECT TO THE CARBON PRICE SUPPORT RATES AND COMBINED HEAT AND POWER STATIONS

PART 1

MAIN PROVISION

Amendments to Schedule 6 to FA 2000

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Provision relating to Schedule 20 to FA 2011

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Commencement

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F1PART 2

CARBON PRICE SUPPORT RATES FROM 1 APRIL 2014

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PART 3

ELECTRICITY PRODUCED IN COMBINED HEAT AND POWER STATIONS

21 (1) Paragraph 20A of Schedule 6 to FA 2000 (climate change levy: exemption in relation to electricity produced in combined heat and power stations) is amended as follows.

- (2) In sub-paragraph (1)—
 - (a) omit the “and” after paragraph (c), and
 - (b) after paragraph (d) insert “; and
 - (e) the electricity is actually supplied before 1 April 2018.”

- (3) In sub-paragraph (4)(a)—
 - (a) in sub-paragraph (i), after “station” insert “ before 1 April 2013 ”, and
 - (b) in sub-paragraph (ii), after “station”, in the first place it occurs, insert “ before 1 April 2013 ”.

22 (1) The following repeals are made in consequence of paragraph 21.

- (2) In Schedule 6 to FA 2000—
 - (a) in paragraph 5(3), omit “20B(6)(a),”,
 - (b) omit paragraphs 20A and 20B,
 - (c) in paragraph 24(2)—
 - (i) omit “or 20A,”
 - (ii) omit “or in combined heat and power stations”, and
 - (iii) omit “or 20B”, and
 - (d) omit paragraph 149A.

(3) Omit sections 123 and 124 of FA 2002.

(4) Omit section 193(3) and (5) of FA 2003.

(5) The repeals made by this paragraph come into force on the day appointed by the Treasury by order made by statutory instrument.

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