



Finance Act 2015

2015 CHAPTER 11

PART 2

EXCISE DUTIES AND OTHER TAXES

Climate change levy

62 Climate change levy: main rates from 1 April 2016

- (1) In paragraph 42(1) of Schedule 6 to FA 2000 (climate change levy: amount payable by way of levy) for the table substitute—

“TABLE

<i>Taxable commodity supplied</i>	<i>Rate at which levy payable if supply is not a reduced-rate supply</i>
Electricity	£0.00559 per kilowatt hour
Gas supplied by a gas utility or any gas supplied in a gaseous state that is of a kind supplied by a gas utility	£0.00195 per kilowatt hour
Any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state	£0.01251 per kilogram
Any other taxable commodity	£0.01526 per kilogram”

- (2) The amendment made by this section has effect in relation to supplies treated as taking place on or after 1 April 2016.

Status:

Point in time view as at 06/04/2024.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2015, Section 62.