



Finance Act 2020

2020 CHAPTER 14

PART 3

OTHER TAXES

Environmental taxes

92 Rates of climate change levy until 1 April 2021

(1) Paragraph 42 of Schedule 6 to FA 2000 (climate change levy: amount payable by way of levy) is amended as follows.

(2) In sub-paragraph (1), for the table substitute—

<i>“Taxable commodity supplied</i>	<i>Rate at which levy payable if supply is not a reduced-rate supply</i>
Electricity	£0.00811 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	£0.00406 per kilowatt hour
Any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state	£0.02175 per kilogram
Any other taxable commodity	£0.03174 per kilogram”.

(3) In sub-paragraph (1)—

(a) in paragraph (ba) (reduced-rate supplies of electricity), for “7” substitute “8”,

(b) after that paragraph insert—

“(bb) if the supply is a reduced-rate of supply of any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state, 23 per cent of the amount that would be payable if the supply were a supply to which paragraph (a) applies;”, and

Status: This is the original version (as it was originally enacted).

- (c) in paragraph (c) (other reduced-rate supplies), for “22” substitute “19”.
- (4) In consequence of the amendment made by subsection (3), in the Notes to paragraph 2 of Schedule 1 to the Climate Change Levy (General) Regulations 2001, for the definition of “r” substitute—
- “r= 0.92 in the case of electricity; 0.77 in the case of any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state; and 0.81 in any other case.”
- (5) The amendments made by this section have effect in relation to supplies treated as taking place on or after 1 April 2020.