
EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 22nd July 2005 as the day on or after which sections 189 and 190 of the Finance Act 2003 have effect in relation to supplies of climate change levy's taxable commodities.

Section 189 amends the Finance Act 2000 Schedule 6 paragraphs 15, 148 and 149 (in order for provision to be made for the climate change levy exemptions for combined heat and power station electricity, etc to be based on current efficiency).

Section 190 amends paragraphs 24 and 34 of that Schedule (altering the provisions for changes in circumstances, etc affecting supplies of climate change levy's taxable commodities).