

**2005 No. 1713 (C.72)**

**CLIMATE CHANGE LEVY**

**The Finance Act 2003, sections 189 and 190, (Appointed Day)  
Order 2005**

*Made* - - - -

*5th July 2005*

The Treasury, in exercise of the powers conferred by sections 189(5) and 190(8) of the Finance Act 2003<sup>(a)</sup>, make the following Order:

1. This Order may be cited as the Finance Act 2003, sections 189 and 190, (Appointed Day) Order 2005.

2. Sections 189 and 190 of the Finance Act 2003 have effect in relation to the supplies mentioned in subsection (5) and subsection (8) respectively that are made on or after 22nd July 2005 (the appointed day) (CHP exemption to be based on current efficiency, and supplies not known to be taxable when made, etc).

*Dave Watts*  
Vernon Coaker

5th July 2005

Two of the Lords Commissioners of Her Majesty's Treasury

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<sup>(a)</sup> 2003 c. 14, and see section 216 and Schedule 43 Part 4(2) for repeals related to section 189(5).

## 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).

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