SCHEDULES

SCHEDULE 7

Section 30.

CLIMATE CHANGE LEVY: CONSEQUENTIAL AMENDMENTS

Provisional Collection of Taxes Act 1968 (c.2)

1 In section 1(1) of the Provisional Collection of Taxes Act 1968 (taxes in relation to which resolutions may have temporary statutory effect), after "value added tax" there shall be inserted " , climate change levy, ".

Bankruptcy (Scotland) Act 1985 (c.66)

F1 2 . . . . . .

Textual Amendments

F1 Sch. 7 paras. 2, 3 repealed (15.9.2003) by Enterprise Act 2002 (c. 40), s. 279, **Sch. 26**; S.I. 2003/2093, art. 2(1), **Sch. 1** (with art. 4)

Insolvency Act 1986 (c.45)

F1 3 . . . . . .

Textual Amendments

F1 Sch. 7 paras. 2, 3 repealed (15.9.2003) by Enterprise Act 2002 (c. 40), s. 279, **Sch. 26**; S.I. 2003/2093, art. 2(1), **Sch. 1** (with art. 4)

Income and Corporation Taxes Act 1988 (c.1)

4 In section 827 of the Taxes Act 1988 (no deduction for penalties etc.), the following subsection shall be inserted after subsection (1C)—

"(1D) Where a person is liable to make a payment by way of—

(a) any penalty under any provision of Schedule 6 to the Finance Act 2000 (climate change levy),

(b) interest under paragraph 70 of that Schedule (interest on recoverable overpayments etc.),

(c) interest under any of paragraphs 81 to 85 of that Schedule (interest on climate change levy due and on interest), or

(d) interest under paragraph 109 of that Schedule (interest on penalties),

the payment shall not be allowed as a deduction in computing any income, profits or losses for any tax purposes."

Insolvency (Northern Ireland) Order 1989 (N.I. 19)

[F2]5 . . . . . .

Textual Amendments

F2 Sch. 7 para. 5 repealed (N.I.) (27.3.2006) by The Insolvency (Northern Ireland) Order 2005 (S.I. 2005/1455), art. 1(3), **Sch. 9**; S.R. 2006/21, art. 2 (subject to S.R. 2006/22, arts. 2-7)

Finance Act 1996 (c.8)

6 In section 197(2) of the Finance Act 1996 (enactments for which interest rates are set under section 197), after paragraph (f) there shall be inserted—

"(g) the following provisions of Schedule 6 to the Finance Act 2000 (interest payable to or by the Commissioners in connection with climate change levy), that is to say, paragraphs 41(2)(f), 62(3)(f), 66, 70(1)(b) and 81(3)."

Finance Act 1997 (c.16)

7 (1) The Finance Act 1997 is amended as follows.

(2) In section 51(5) (indirect taxes in respect of which the Commissioners may make regulations about enforcement by distress), after paragraph (e) insert—

"(f) climate change levy."

(3) In section 52(5) (enforcement in Scotland of indirect taxes by diligence), after paragraph (e) insert—

"(f) climate change levy."

(4) Sub-paragraph (3) extends only to Scotland.

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2000, SCHEDULE 7.