



Finance Act 2011

2011 CHAPTER 11

PART 6

OTHER TAXES

Climate change levy

79 Northern Ireland gas supplies

- (1) In Schedule 6 to FA 2000 (climate change levy), omit paragraph 11A (exemption for Northern Ireland gas supplies).
- (2) Subsection (3) applies to a supply of gas if—
 - (a) the supply is made by a gas utility (within the meaning of that Schedule (see paragraph 147)),
 - (b) the person to whom the supply is made intends to cause the gas to be burned in Northern Ireland,^{F1}...
 - [^{F2}(ba) the supply is not a supply for use in scrap metal recycling (within the meaning of that Schedule (see paragraph 147)), and]
 - (c) the supply is treated as taking place on or after 1 April 2011 but before 1 November 2013.
- (3) Paragraph 42 of that Schedule (amount payable by way of levy) has effect as if—
 - (a) for sub-paragraphs (1) and (1A) there were substituted—
 - “(1) The amount payable by way of levy on a taxable supply is—
 - (a) if the supply is treated as taking place before 1 April 2012, £0.00059 per kilowatt hour, and
 - (b) if the supply is treated as taking place on or after that date, [^{F3}£0.00064] per kilowatt hour.”, and
 - (b) in sub-paragraph (3) the reference to a reduced-rate supply were a reference to a supply in relation to which this subsection applies.
- (4) In FA 2001, omit section 105(2) (which inserted paragraph 11A of that Schedule).

Changes to legislation: Finance Act 2011, Section 79 is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

(5) The amendments made by subsections (1) and (4) have effect in relation to a supply of gas to a person if the gas is actually supplied to the person on or after 1 April 2011.

(6) Subsections (2) and (3) are treated as having come into force on 1 April 2011.

Textual Amendments

- F1** Word in s. 79(2) omitted (with effect in accordance with Sch. 30 para. 19 of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), Sch. 30 para. 18\(2\)\(a\)](#)
- F2** S. 79(2)(ba) inserted (with effect in accordance with Sch. 30 para. 19 of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 30 para. 18\(2\)\(b\)](#)
- F3** Word in s. 79(3)(a) substituted (with effect in accordance with Sch. 30 para. 23 of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 30 para. 22](#)
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Commencement Information

- I1** S. 79 wholly in force at Royal Assent; s. 79(2)(3) in force retrospective to 1.4.2011, see s. 79(6)

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)