

---

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 10. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 30

#### CLIMATE CHANGE LEVY

#### PART 2

##### TAXABLE SUPPLIES ON OR AFTER 1 APRIL 2012 FOR USE IN RECYCLING PROCESSES

- 10 In paragraph 42 (amount payable by way of levy)—
- (a) in sub-paragraph (1)—
    - (i) in paragraph (a) after “supply” (in the second place it occurs) insert “ or a supply for use in scrap metal recycling ”,
    - (ii) in paragraph (c) for “were not a reduced-rate supply.” substitute “ were a supply to which paragraph (a) applies; ”, and
    - (iii) after paragraph (c) insert—
      - “(d) if the supply is a supply for use in scrap metal recycling, 20 per cent of the amount that would be payable if the supply were a supply to which paragraph (a) applies.”, and
  - (b) after that sub-paragraph insert—
    - “(1ZA) If a taxable supply is both a reduced-rate supply and a supply for use in scrap metal recycling, the amount payable by way of levy on the supply under sub-paragraph (1) is the lower of the two amounts provided for that supply under that sub-paragraph.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 10.