

SCHEDULES

SCHEDULE 32

CLIMATE CHANGE LEVY: SUPPLIES SUBJECT TO THE CARBON PRICE SUPPORT RATES AND COMBINED HEAT AND POWER STATIONS

PART 3

ELECTRICITY PRODUCED IN COMBINED HEAT AND POWER STATIONS

- 21 (1) Paragraph 20A of Schedule 6 to FA 2000 (climate change levy: exemption in relation to electricity produced in combined heat and power stations) is amended as follows.
- (2) In sub-paragraph (1)—
- (a) omit the “and” after paragraph (c), and
 - (b) after paragraph (d) insert “; and
 - (e) the electricity is actually supplied before 1 April 2018.”
- (3) In sub-paragraph (4)(a)—
- (a) in sub-paragraph (i), after “station” insert “ before 1 April 2013 ”, and
 - (b) in sub-paragraph (ii), after “station”, in the first place it occurs, insert “ before 1 April 2013 ”.
- 22 (1) The following repeals are made in consequence of paragraph 21.
- (2) In Schedule 6 to FA 2000—
- (a) in paragraph 5(3), omit “20B(6)(a),”,
 - (b) omit paragraphs 20A and 20B,
 - (c) in paragraph 24(2)—
 - (i) omit “or 20A,”
 - (ii) omit “or in combined heat and power stations”, and
 - (iii) omit “or 20B”, and
 - (d) omit paragraph 149A.
- (3) Omit sections 123 and 124 of FA 2002.
- (4) Omit section 193(3) and (5) of FA 2003.
- (5) The repeals made by this paragraph come into force on the day appointed by the Treasury by order made by statutory instrument.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, PART 3.