

These notes refer to the Finance Act 2014 (c.26) which received Royal Assent on 17 July 2014

FINANCE ACT 2014

EXPLANATORY NOTES

INTRODUCTION

Section 98: Climate Change Levy: Carbon Price Support Rates from 1 April 2016

Summary

1. This section amends Schedule 6 to the Finance Act 2000 ('Schedule 6') to cap the carbon price support (CPS) rates of climate change levy (CCL) with effect from 1 April 2016.