



# Finance Act 2014

## 2014 CHAPTER 26

### PART 2

#### EXCISE DUTIES AND OTHER TAXES

##### *Climate change levy*

#### **96 Climate change levy: main rates for 2015-16**

- (1) In paragraph 42(1) of Schedule 6 to FA 2000 (climate change levy: amount payable by way of levy) for the table substitute—

“TABLE

<i>Taxable commodity supplied</i>	<i>Rate at which levy payable if supply is not a reduced-rate supply</i>
Electricity	£0.00554 per kilowatt hour
Gas supplied by a gas utility or any gas supplied in a gaseous state that is of a kind supplied by a gas utility	£0.00193 per kilowatt hour
Any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state	£0.01240 per kilogram
Any other taxable commodity	£0.01512 per kilogram”

- (2) The amendment made by this section has effect in relation to supplies treated as taking place on or after 1 April 2015.

#### **97 Climate change levy: carbon price support rates for 2014-15 and 2015-16**

- (1) Paragraph 42A of Schedule 6 to FA 2000 (climate change levy: carbon price support rates) is amended as follows.

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*Changes to legislation: Finance Act 2014, Cross Heading: Climate change levy is up to date with all changes known to be in force on or before 03 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*

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- (2) In the table in sub-paragraph (3), as substituted by paragraph 23 of Schedule 42 to FA 2013, for “ £0.85489 per gigajoule ” substitute “£0.81906 per gigajoule”.
- (3) The amendment made by subsection (2) has effect in relation to supplies treated as taking place on or after 1 April 2014.
- (4) In the table in sub-paragraph (3), as substituted by paragraph 24 of Schedule 42 to FA 2013, for “ £1.62534 per gigajoule ” substitute “£1.56860 per gigajoule”.
- (5) The amendment made by subsection (4) has effect in relation to supplies treated as taking place on or after 1 April 2015.

#### **98 Climate change levy: carbon price support rates for 2016-17**

- (1) In paragraph 42A of Schedule 6 to FA 2000 (climate change levy: carbon price support rates) for sub-paragraph (3) substitute—

“(3) The carbon price support rates are as follows.

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<i>Carbon price support rate commodity</i>	<i>Carbon price support rate</i>
Any gas in a gaseous state that is of a kind supplied by a gas utility	£0.00331 per kilowatt hour
Any petroleum gas, or other gaseous hydrocarbon, in a liquid state	£0.05280 per kilogram
Any commodity falling within paragraph 3(1)(d) to (f)	£1.54790 per gigajoule”

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- (2) The amendment made by this section has effect in relation to supplies treated as taking place on or after 1 April 2016.

#### **99 Climate change levy: exemptions: mineralogical & metallurgical processes etc**

Schedule 20 makes provision in relation to climate change levy.

**Changes to legislation:**

Finance Act 2014, Cross Heading: Climate change levy is up to date with all changes known to be in force on or before 03 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.

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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):

- s. 212(4)(f) and word inserted by [2021 c. 26 Sch. 27 para. 43\(b\)\(ii\)](#)
- s. 212(5)(a)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(ii\)](#)
- s. 212(5)(b)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(iv\)](#)
- s. 212(5)(c)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(v\)](#)
- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)