



# Finance Act 2014

## 2014 CHAPTER 26

### PART 2

#### EXCISE DUTIES AND OTHER TAXES

##### *Climate change levy*

#### **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.
- (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.