



# Finance Act 2020

## 2020 CHAPTER 14

### PART 3

#### OTHER TAXES

##### *Environmental taxes*

#### **93 Rates of climate change levy from 1 April 2021**

- (1) Paragraph 42 of Schedule 6 to FA 2000 (climate change levy: amount payable by way of levy) is amended as follows.
- (2) In sub-paragraph (1), 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	£0.00775 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	£0.00465 per kilowatt hour
Any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state	£0.02175 per kilogram
Any other taxable commodity	£0.03640 per kilogram”.

- (3) In sub-paragraph (1)(c), as amended by section 92(3)(c), for “19” substitute “17”.
- (4) In consequence of the amendment made by subsection (3), in the definition of “r” in the Notes to paragraph 2 of Schedule 1 to the Climate Change Levy (General) Regulations 2001, as amended by section 92(4), for “0.81” substitute “0.83”.

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*Status: This is the original version (as it was originally enacted).*

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- (5) The amendments made by this section have effect in relation to supplies treated as taking place on or after 1 April 2021.