

2007 No. 2902 (C. 114)

CLIMATE CHANGE LEVY

**The Finance Act 2007 (Climate Change Levy: Reduced-rate
Supplies etc) (Appointed Day) Order 2007**

Made - - - -

8th October 2007

The Treasury make the following Order in exercise of the powers conferred by Schedule 2 paragraphs 13(1) and 13(3) to the Finance Act 2007^(a):

1. This Order may be cited as the Finance Act 2007 (Climate Change Levy: Reduced-rate Supplies etc) (Appointed Day) Order 2007.

2.—(1) 1st November 2007 is appointed as the day on which Schedule 2 paragraphs 2 to 10 to the Finance Act 2007 come into force (climate change levy: reduced-rate supplies).

(2) The amendments made by paragraphs 7 and 10 of that Schedule only apply in relation to a supply actually made on or after that day.

(3) The amendment made by paragraph 9 of that Schedule only applies in relation to a supply actually made on or after that day and on the basis^(b) that it is a reduced-rate supply.

(4) In this article, “supply” and “reduced-rate supply” carry the respective meaning each has in the Finance Act 2000 Schedule 6 (climate change levy) on or after 1st November 2007^(c).

Dave Watts

Frank Roy

8th October 2007

Two of the Lords Commissioners of Her Majesty’s Treasury

^(a) 2007 c. 11.

^(b) About which see the Finance Act 2000 (c. 17) Schedule 6 paragraph 45A, inserted by the Finance Act 2007 (c. 11) Schedule 2 paragraph 9.

^(c) About which see the Finance Act 2000 (c. 17) Schedule 6 paragraphs 147 and 44 and Parts 1 and 2, including the amendments made by the Finance Act 2007 (c. 11) Schedule 2.

EXPLANATORY NOTE

(This note is not part of the Order)

Article 2(1) of this Order appoints 1st November 2007 as the day on which Schedule 2 paragraphs 2 to 10 to the Finance Act 2007 come into force (climate change levy: reduced-rate supplies etc).

Those paragraphs amend the Finance Act 2000 Schedule 6 in relation to climate change levy's reduced-rate supplies, one of the main practical effects being that such supplies no longer depend on the Commissioners for Her Majesty's Revenue and Customs publishing a notice in respect of the receiving facility. Articles 2(2) and 2(3) preserve the existing rules except in relation to supplies actually made on or after that day. A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

£3.00

© Crown copyright 2007

Printed and published in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's
Stationery Office and Queen's Printer of Acts of Parliament.

E1427 10/2007 171427T 19585