
Changes to legislation: Finance Act 2009, Part 2 is up to date with all changes known to be in force on or before 20 June 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

SCHEDULES

SCHEDULE 59

CLIMATE CHANGE LEVY: REMOVAL OF REDUCED RATE

PART 2

CONSEQUENTIAL AMENDMENTS

- 2 Schedule 6 to FA 2000 is amended as follows.
- 3 (1) Paragraph 40 (persons liable to account for levy) is amended as follows.
- (2) In sub-paragraph (1), after “sub-paragraph (2)” insert “ or (3) ”.
- (3) After sub-paragraph (2) insert—
- “ (3) In the case of levy charged on a taxable supply under paragraph 45B, the person liable to account for the levy is the operator of the facility to which the supply was made.”
- 4 In paragraph 41(2A) (application of Part 7 where person liable to account otherwise than by reference to accounting period), after “regulations under sub-paragraph (1) (a)(ii) above” insert “ or by virtue of paragraph 45B(8) ”.
- 5 In paragraph 42 (amount payable by way of levy), after sub-paragraph (1) insert—
- “(1A) Sub-paragraph (1) is subject to paragraph 45B.”
- 6 In paragraph 44(2) (definition of “reduced-rate supply” to have effect subject to paragraph 45), for “paragraph 45” substitute “ paragraphs 45 and 45B ”.
- 7 In paragraph 45A (deemed supplies), after sub-paragraph (2) insert—
- “(3) This paragraph does not apply where a supply is treated as not being a reduced-rate supply by virtue of paragraph 45B.”
- 8 (1) Paragraph 91 (interpretation etc of Part 7 of the Schedule) is amended as follows.
- (2) In sub-paragraph (5) (modification of references to accounting periods in case of levy due otherwise than by reference to such periods), after “regulations under paragraph 41(1)(a)(ii)” insert “ or by virtue of paragraph 45B(8) ”.
- 9 In paragraph 147 (interpretation), in the definition of “reduced-rate supply”, for “paragraph 45” substitute “ paragraphs 45 and 45B ”.

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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. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 54A para. 2(e)-(g) omitted by [2024 c. 3 Sch. 2 para. 13](#)
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)