
Status: Point in time view as at 31/12/2015.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 14. (See end of Document for details)

SCHEDULES

SCHEDULE 30

CLIMATE CHANGE LEVY

PART 2

TAXABLE SUPPLIES ON OR AFTER 1 APRIL 2012 FOR USE IN RECYCLING PROCESSES

- 14 In paragraph 101(2)(a) (penalty for incorrect notification)—
- (a) in sub-paragraph (ii) omit “, 18A”,
 - (b) omit the “or” after sub-paragraph (ii), and
 - (c) before sub-paragraph (iv) insert—
 - “(iia) a supply (or supplies) for use in scrap metal recycling, or”.

Status:

Point in time view as at 31/12/2015.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 14.