



Finance (No. 2) Act 2015

2015 CHAPTER 33

PART 5

EXCISE DUTIES AND OTHER TAXES

Climate change levy

49 CCL: removal of exemption for electricity from renewable sources

In paragraph 19 of Schedule 6 to FA 2000 (climate change levy: exemption for electricity from renewable sources), in sub-paragraph (3), before paragraph (a) insert—

“(za) it is generated before 1 August 2015,”.