



# Finance Act 2019

## 2019 CHAPTER 1

### PART 2

#### OTHER TAXES

##### *Environmental taxes*

#### **64 Climate change levy: exemption for mineralogical and metallurgical processes**

- (1) Paragraph 12A of Schedule 6 to FA 2000 (exemption: mineralogical and metallurgical processes) is amended as follows.
- (2) In sub-paragraph (1)—
  - (a) omit “to a person”, and
  - (b) omit “by the person”.
- (3) In sub-paragraph (2), for the words from “has the same meaning” to the end substitute “means a process falling within Division 23 of NACE Rev 2.”
- (4) In sub-paragraph (4), the words after paragraph (c) become sub-paragraph (4A).
- (5) In that sub-paragraph, for “sub-paragraph” substitute “paragraph”.