

SCHEDULE

PART 1

PRIMARY LEGISLATION

FINANCE ACT 2000

- 31.** The Finance Act 2000⁽¹⁾ shall be amended as follows.
- 32.** In Part VI of Schedule 6 (climate change levy: credits and repayments) in paragraph 75—
- (a) in sub-paragraph (2)(a) after “administration order is made” insert “or an administrator is appointed”,
 - (b) in sub-paragraph (3)(a)—
 - (i) omit “, administration order”, and
 - (ii) after “sequestration” insert “or the appointment of an administrator”,
 - (c) for sub-paragraph (3)(b)(i) substitute—
 - “(i) immediately upon the appointment of an administrator in respect of the person ceasing to have effect;”, and
 - (d) in sub-paragraph (5) in the definition of “administration order” for “section 8 of” substitute “Schedule B1 to”.
- 33.** In Part X of Schedule 6 in paragraph 120 (climate change levy: special cases)—
- (a) in sub-paragraph (7)(a) after “is made” insert “or an administrator is appointed”, and
 - (b) in sub-paragraph (9) for “section 8 of” substitute “Schedule B1 to”.
- 34.** In Schedule 15 (the corporate venturing scheme)—
- (a) for paragraph 21(4)(a)(i) substitute—
 - “(i) the entry into administration or receivership, and”,
 - (b) for paragraph 24(2)(a) substitute—
 - “(a) the entry into administration or receivership, and”,
 - (c) in paragraph 40(6)(b) for “the making of the order within paragraph (a) or, as the case may be, (b) of paragraph 102(4) (administration orders and orders for appointment of receiver etc)” substitute “the entry into administration or receivership”, and
 - (d) for paragraph 102(4)(a) substitute—
 - “(a) references to a company being “in administration” are to the company being in administration within the meaning of Schedule B1 to the Insolvency Act 1986, or to there being in force in relation to it—
 - (i) an administration order under Part III of the Insolvency (Northern Ireland) Order 1989, or
 - (ii) any corresponding order under the law of a country or territory outside the United Kingdom;”.

⁽¹⁾ 2000 c. 17.