



# Finance Act 2016

## 2016 CHAPTER 24

### PART 9

#### OTHER TAXES AND DUTIES

##### *Climate change levy*

#### **144 CCL: abolition of exemption for electricity from renewable sources**

- (1) In Schedule 6 to FA 2000 (climate change levy), in paragraph 19(1) (exemption for electricity from renewable sources)—
  - (a) in paragraph (c), omit the final “and”;
  - (b) after paragraph (d) insert “, and
  - (e) the electricity is actually supplied before 1 April 2018.”
- (2) In that Schedule omit the following—
  - (a) in paragraph 5(3), “20(6)(a),”;
  - (b) paragraphs 19 and 20;
  - (c) paragraph 24(2).
- (3) The repeals made by subsection (2) come into force on the day appointed by the Treasury by regulations made by statutory instrument.

#### **145 CCL: main rates from 1 April 2017**

- (1) In paragraph 42(1) of Schedule 6 to FA 2000 (climate change levy: amount payable by way of levy) for the table substitute—

“TABLE

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*Taxable commodity supplied*

*Rate at which levy payable if supply is not a reduced-rate supply*

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Electricity	£0.00568 per kilowatt hour
Gas supplied by a gas utility or any gas supplied in a gaseous state that is of a kind supplied by a gas utility	£0.00198 per kilowatt hour
Any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state	£0.01272 per kilogram
Any other taxable commodity	£0.01551 per kilogram”.

(2) The amendment made by this section has effect in relation to supplies treated as taking place on or after 1 April 2017.

#### 146 CCL: main rates from 1 April 2018

(1) In paragraph 42(1) of Schedule 6 to FA 2000 (climate change levy: amount payable by way of levy) for the table substitute—

“TABLE

<i>Taxable commodity supplied</i>	<i>Rate at which levy payable if supply is not a reduced-rate supply</i>
Electricity	£0.00583 per kilowatt hour
Gas supplied by a gas utility or any gas supplied in a gaseous state that is of a kind supplied by a gas utility	£0.00203 per kilowatt hour
Any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state	£0.01304 per kilogram
Any other taxable commodity	£0.01591 per kilogram”.

(2) The amendment made by this section has effect in relation to supplies treated as taking place on or after 1 April 2018.

#### 147 CCL: main rates from 1 April 2019

(1) In paragraph 42(1) of Schedule 6 to FA 2000 (climate change levy: amount payable by way of levy) for the table substitute—

“TABLE

<i>Taxable commodity supplied</i>	<i>Rate at which levy payable if supply is not a reduced-rate supply</i>
Electricity	£0.00847 per kilowatt hour
Gas supplied by a gas utility or any gas supplied in a gaseous state that is of a kind supplied by a gas utility	£0.00339 per kilowatt hour
Any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state	£0.02175 per kilogram

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Any other taxable commodity                      £0.02653 per kilogram”.

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- (2) The amendment made by this section has effect in relation to supplies treated as taking place on or after 1 April 2019.

**148 CCL: reduced rates from 1 April 2019**

- (1) In paragraph 42(1) of Schedule 6 to FA 2000 (climate change levy: amount payable by way of levy)—
- (a) in paragraph (ba) (reduced-rate supplies of electricity), for “10” substitute “7”;
  - (b) in paragraph (c) (other reduced-rate supplies), for “35” substitute “22”.
- (2) The amendments made by this section have effect in relation to supplies treated as taking place on or after 1 April 2019.

**Changes to legislation:**

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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):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)
- Sch. 20 para. 1(4)(e) inserted by [2021 c. 26 Sch. 27 para. 47\(2\)](#)
- Sch. 20 para. 3(3)(d) and word inserted by [2021 c. 26 Sch. 27 para. 47\(3\)\(b\)](#)
- Sch. 20 para. 5(5) inserted by [2021 c. 26 Sch. 27 para. 47\(5\)](#)
- Sch. 22 para. 2(4B) inserted by [2021 c. 26 Sch. 27 para. 48\(2\)\(c\)](#)
- Sch. 22 para. 3(4A) inserted by [2021 c. 26 Sch. 27 para. 48\(3\)](#)