
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2000. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 6

CLIMATE CHANGE LEVY

Modifications etc. (not altering text)

- C1** Sch. 6 modified (coming into force in accordance with art. 1 of the amending S.I.) by [The Climate Change Levy \(Suspension of Recycling Exemption\) Order 2011 \(S.I. 2011/1023\)](#), arts. 1, 2, 3
- C1** Sch. 6 modified (retrospective to 26.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 42 para. 1\(1\)](#)

PART VII

RECOVERY AND INTEREST

Ordinary interest on overdue levy paid before assessment

- 81 (1) Where—
- (a) the circumstances are such that an assessment could have been made under paragraph 78 or 79 of an amount of levy due from any person, but
 - (b) before such an assessment was made and notified to that person that amount was paid (so that no such assessment was necessary),
- the whole of the amount paid shall carry interest for the period specified in subparagraph (2).
- (2) That period is the period which—
- (a) begins with the day after that on which the person is required in accordance with regulations under paragraph 41 to pay levy due from him for the accounting period to which the amount paid relates; and
 - (b) ends with the day before that on which the amount is paid.
- (3) Interest under this paragraph shall be payable at the rate applicable under section 197 of the ^{M1}Finance Act 1996.

Marginal Citations

- M1** 1966 c. 8.

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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. 6 para. 20A(1A)-(1C) inserted by [2011 c. 11 Sch. 20 para. 2](#) (This amendment not applied to legislation.gov.uk. Sch. 20 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 101(2)(a)(v) and word inserted by [2011 c. 11 Sch. 20 para. 7\(b\)](#) (This amendment not applied to legislation.gov.uk. Sch. 20 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 14(6)-(9) inserted by [2012 c. 14 Sch. 32 para. 4](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 15(3A)-(3D) inserted by [2012 c. 14 Sch. 32 para. 5\(5\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 15(4)(za) inserted by [2012 c. 14 Sch. 32 para. 5\(6\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 15A(1) inserted by [2012 c. 14 Sch. 32 para. 6](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 24(4A)(4B) inserted by [2012 c. 14 Sch. 32 para. 7](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 26(3A) inserted by [2012 c. 14 Sch. 32 para. 8](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 28A and cross-heading inserted by [2012 c. 14 Sch. 32 para. 9](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 29(8) inserted by [2012 c. 14 Sch. 32 para. 10](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 40(4)(5) inserted by [2012 c. 14 Sch. 32 para. 13\(3\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(2A) inserted by [2012 c. 14 Sch. 32 para. 14\(3\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5A)-(5C) inserted by [2012 c. 14 Sch. 32 para. 14\(6\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(7) substituted by [2012 c. 14 Sch. 32 para. 14\(8\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 6(1A) word substituted by [2012 c. 14 Sch. 32 para. 3\(2\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(6) words inserted by [2012 c. 14 Sch. 32 para. 14\(7\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)

- Sch. 6 para. 42A(2)(a) words substituted by [2012 c. 14 Sch. 32 para. 14\(2\)](#)
(This amendment not applied to [legislation.gov.uk](#). Sch. 32 Pts. 1, 2 omitted
(retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) Table words substituted by [2012 c. 14 Sch. 32 para. 14\(5\)](#)
[\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 32 Pts. 1, 2 omitted
(retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) Table words substituted by [2012 c. 14 Sch. 32 para. 14\(5\)](#)
[\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 32 Pts. 1, 2 omitted
(retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) words substituted by [2012 c. 14 Sch. 32 para. 20\(1\)\(a\)](#)
(This amendment not applied to [legislation.gov.uk](#). Sch. 32 Pts. 1, 2 omitted
(retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) words substituted by [2012 c. 14 Sch. 32 para. 20\(1\)\(b\)](#)
(This amendment not applied to [legislation.gov.uk](#). Sch. 32 Pts. 1, 2 omitted
(retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) words substituted by [2012 c. 14 Sch. 32 para. 20\(1\)\(c\)](#)
- Sch. 22 para. 18A and cross-heading inserted by [2024 c. 3 Sch. 8 para. 2\(2\)](#)
- Sch. 22 para. 46(3) inserted by [2024 c. 3 Sch. 8 para. 4\(b\)](#)
- Sch. 22 para. 23(3) inserted by [2024 c. 3 Sch. 8 para. 6](#)
- Sch. 22 para. 37(6) inserted by [2024 c. 3 Sch. 8 para. 7\(1\)\(b\)](#)