



Finance Act 2010

2010 CHAPTER 13

PART 1

CHARGES, RATES ETC

Other environmental taxes

17 Rates of climate change levy

- (1) In Schedule 6 to FA 2000 (climate change levy), for the table in paragraph 42(1) substitute—

“TABLE

<i>Taxable commodity supplied</i>	<i>Rate at which levy payable if supply is not a reduced-rate supply</i>
Electricity	£0.00485 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	£0.00169 per kilowatt hour
Any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state	£0.01083 per kilogram
Any other taxable commodity	£0.01321 per kilogram”.

- (2) The amendment made by subsection (1) has effect in relation to supplies treated as taking place on or after 1 April 2011.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Section 17.