



Finance Act 2011

2011 CHAPTER 11

PART 1

CHARGES, RATES, ALLOWANCES ETC

Environmental taxes

23 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	£0.00509 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	£0.00177 per kilowatt hour
Any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state	£0.01137 per kilogram
Any other taxable commodity	£0.01387 per kilogram”.

- (2) The amendment made by this section has effect in relation to supplies treated as taking place on or after 1 April 2012.

24 Rate of aggregates levy

- (1) Section 16 of FA 2010 (increase in rate of aggregates levy from 1 April 2011) is repealed.

Status: This is the original version (as it was originally enacted).

- (2) Accordingly, the amendment made by section 20 of FA 2008 (increase in rate of aggregates levy from 1 April 2009) continues to have effect in relation to aggregate subjected to commercial exploitation on or after 1 April 2011.
- (3) This section is treated as having come into force on 31 March 2011.

25 Standard rate of landfill tax

- (1) In section 42(1)(a) and (2) of FA 1996 (amount of landfill tax), for “£56” substitute “£64”.
- (2) The amendments made by this section have effect in relation to disposals made (or treated as made) on or after 1 April 2012.