

## SCHEDULES

### SCHEDULE 30

#### CLIMATE CHANGE LEVY

#### **PART 2**

##### TAXABLE SUPPLIES ON OR AFTER 1 APRIL 2012 FOR USE IN RECYCLING PROCESSES

- 18 (1) FA 2011 is amended as follows.
- (2) In section 79 (which provides for a lower rate of climate change levy for Northern Ireland gas supplies treated as taking place before 1 November 2013), in subsection (2)—
- (a) omit the “and” after paragraph (b), and
  - (b) after that paragraph insert—
    - “(ba) the supply is not a supply for use in scrap metal recycling (within the meaning of that Schedule (see paragraph 147)), and”.
- (3) Omit section 80 (power to suspend exemption for supplies used in recycling process).