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SCHEDULE 30

CLIMATE CHANGE LEVY

PART 3

RATES OF CLIMATE CHANGE LEVY FOR SUPPLIES ON OR AFTER 1 APRIL 2013

In paragraph 42(1) of Schedule 6 to FA 2000 (amount payable by way of levy) (as amended by paragraph 10(a) above)—

- (a) before paragraph (c) insert—
 - "(ba) if the supply is a reduced-rate supply of electricity, 10 per cent of the amount that would be payable if the supply were a supply to which paragraph (a) applies;",
- (b) in paragraph (c), for "a" (in the first place it occurs) substitute "any other", and
- (c) for the table substitute—

"TABLE

Taxable commodity supplied	Rate at which levy payable if supply is not a reduced-rate supply or a supply for use in scrap metal recycling
Electricity	£0.00524 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	£0.00182 per kilowatt hour
Any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state	£0.01172 per kilogram
Any other taxable commodity	£0.01429 per kilogram".