

SCHEDULES

SCHEDULE 32

CLIMATE CHANGE LEVY: SUPPLIES SUBJECT TO THE CARBON PRICE SUPPORT RATES AND COMBINED HEAT AND POWER STATIONS

PART 1

MAIN PROVISION

Amendments to Schedule 6 to FA 2000

- 16 After paragraph 62(1)(b) (tax credits) insert—
- “(ba) after a taxable supply subject to the carbon price support rates (see paragraph 42A) is made on the basis that paragraph 42B(2) does not apply in relation to the supply, it is determined that paragraph 42B(2) does apply;
 - (bb) after a taxable supply subject to the carbon price support rates is made on the basis that paragraph 42B(2) applies in relation to the supply, it is determined that the reduction given, by virtue of paragraph 42B(2), in the amount payable by way of levy on the supply was too little;
 - (bc) after a taxable supply is made on the basis that it is, or is to some extent, subject to the carbon price support rates, it is determined that that basis was incorrect and, in consequence, the amount previously determined to be payable by way of levy on the supply was too much;”.