

SCHEDULES

SCHEDULE 32

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

PART 3

ELECTRICITY PRODUCED IN COMBINED HEAT AND POWER STATIONS

- 21 (1) Paragraph 20A of Schedule 6 to FA 2000 (climate change levy: exemption in relation to electricity produced in combined heat and power stations) is amended as follows.
- (2) In sub-paragraph (1)—
- (a) omit the “and” after paragraph (c), and
 - (b) after paragraph (d) insert “; and
 - (e) the electricity is actually supplied before 1 April 2018.”
- (3) In sub-paragraph (4)(a)—
- (a) in sub-paragraph (i), after “station” insert “before 1 April 2013”, and
 - (b) in sub-paragraph (ii), after “station”, in the first place it occurs, insert “before 1 April 2013”.