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STATUTORY INSTRUMENTS

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**2007 No. 2901**

**The Finance Act 2006 (Climate Change Levy: Amendments and Transitional Savings in Consequence of Abolition of Half-rate Supplies) (Appointed Day) Order 2007**

**2.**—(1) 1st November 2007 is appointed as the day on which sections 172(8) to 172(15) of the Finance Act 2006 come into force.

(2) The amendments to the Finance Act 2000<sup>(1)</sup> Schedule 6 (climate change levy) made by those sections do not apply in relation to a half-rate supply made before 1st April 2006.

(3) In or for the purposes of paragraph (2)—

(a) “half-rate supply” carries the meaning it has in that Schedule before 1st November 2007<sup>(2)</sup>;

(b) sections 172(3) to 172(6) of the Finance Act 2006 (abolition of half-rate supplies etc) apply for determining when a supply is to be regarded as made.

(4) Regulations under paragraph 43<sup>(3)</sup> or 62<sup>(4)</sup> of that Schedule (half-rate for supplies to horticultural producers, and related tax credits) made before 1st November 2007 are unaffected by paragraph (1).

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(1) [2000 c. 17](#).

(2) See paragraphs 147 and 43(1) of that Schedule without the amendments made by sections 172(15) and 172(12) of the Finance Act 2006 [\(c. 25\)](#).

(3) It ceases having effect in view of section 172(12) of the Finance Act 2006 [\(c. 25\)](#).

(4) It ceases applying in relation to half-rate supplies in view of section 172(13) of the Finance Act 2006 [\(c. 25\)](#).