

2007 No. 2901 (C. 113)

CLIMATE CHANGE LEVY

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

Made - - - -

8th October 2007

The Treasury make the following Order in exercise of the powers conferred by sections 172(16) and 172(17) of the Finance Act 2006(a):

1. This Order may be cited as 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(b) 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(c);

(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(d) or 62(e) of that Schedule (half-rate for supplies to horticultural producers, and related tax credits) made before 1st November 2007 are unaffected by paragraph (1).

Dave Watts

Frank Roy

8th October 2007

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 2006 c. 25.

(b) 2000 c. 17.

(c) 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).

(d) It ceases having effect in view of section 172(12) of the Finance Act 2006 (c. 25).

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

EXPLANATORY NOTE

(This note is not part of the Order)

Article 2(1) of this Order appoints 1st November 2007 as the day on which sections 172(8) to 172(15) of the Finance Act 2006 come into force.

Those sections amend the Finance Act 2000 Schedule 6 in relation to climate change levy's half-rate supplies which were abolished as of 1st April 2006(a).

Article 2(2) preserves the existing rules in relation to half-rate supplies made before then.

Article 2(4) confirms that regulations(b) made before 1st November 2007 specifically in relation to such supplies are unaffected by this Order.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

(a) Finance Act 2006 (c. 25) section 172(1).

(b) See generally S.I. 2001/838, S.I. 2006/954 and S.I. 2007/2903.

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