

SCHEDULES

SCHEDULE 6

CLIMATE CHANGE LEVY

PART II

TAXABLE SUPPLIES

Other supplies made in course or furtherance of business

- 7 (1) This paragraph applies to a supply of a taxable commodity other than—
- (a) electricity, or
 - (b) gas in a gaseous state.
- (2) Levy is chargeable on any such supply if the supply is made in the course or furtherance of a business.