
STATUTORY INSTRUMENTS

2001 No. 838

The Climate Change Levy (General) Regulations 2001

PART V

ELECTRICITY AND GAS

Self-supply of electricity by producer

52.—(1) For the purposes of paragraph 23(3)(b)(ii) of the Act (self-supply by producer of electricity from taxable commodities), electricity shall be treated as produced from taxable commodities except to the extent that—

- (a) it is produced from material that is not a taxable commodity for the purposes of the Act (see paragraph 3 of the Act); or
- (b) it constitutes renewable source electricity as prescribed by regulation 47 (excluding, for this purpose, regulation 48).

(2) Electricity shall not be regarded as falling within paragraph (1)(a) to the extent that it is produced by or in—

- (a) a large hydro generating station within the meaning of regulation 47(2), or
- (b) a nuclear power station.

(3) Accordingly electricity produced by or in a large hydro station or a nuclear power station shall be treated as produced from taxable commodities for the purposes of paragraph 23(3)(b)(ii) of the Act.