

## SCHEDULES

### SCHEDULE 6

#### CLIMATE CHANGE LEVY

#### PART II

#### TAXABLE SUPPLIES

*Exemption: supplies (other than self-supplies) to electricity producers*

- 14 (1) A supply of a taxable commodity to a person is exempt from the levy if—
- (a) the commodity is to be used by that person in producing electricity in a generating station that is neither—
    - (i) a fully exempt combined heat and power station, nor
    - (ii) a partly exempt combined heat and power station,and
  - (b) the supply is not a supply of electricity that is deemed to be made under paragraph 23(3).
- (2) Sub-paragraph (1) does not exempt a supply where the person to whom the supply is made—
- (a) is an exempt unlicensed electricity supplier of a description prescribed by regulations made by the Treasury, and
  - (b) uses the commodity supplied in producing electricity.
- (3) Sub-paragraph (1) does not exempt a supply where the person to whom the supply is made—
- (a) is an auto-generator,
  - (b) uses the commodity supplied in producing electricity, and
  - (c) uses the electricity produced otherwise than in making supplies that are excluded under paragraphs 8 to 10 or exempt under any of paragraphs 11, 12 and 18.
- (4) In this paragraph “exempt unlicensed electricity supplier” means a person—
- (a) to whom an exemption from section 4(1)(c) of the Electricity Act 1989 (persons supplying electricity to premises) has been granted by an order under section 5 of that Act, or
  - (b) to whom an exemption from Article 8(1)(c) of the Electricity Supply (Northern Ireland) Order 1992 has been granted by an order under Article 9 of that Order,
- except where he is acting otherwise than for purposes connected with the carrying on of activities authorised by the exemption.
- (5) Sub-paragraph (4) applies subject to—

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*Status: This is the original version (as it was originally enacted).*

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- (a) any direction under paragraph 151(1), and
- (b) any regulations under paragraph 151(2).

Exemption: supplies (other than self-supplies) to combined heat and power stations