

SCHEDULES

SCHEDULE 6

CLIMATE CHANGE LEVY

PART I

THE LEVY

Climate change levy

- 1 (1) A tax to be known as climate change levy (“the levy”) shall be charged in accordance with this Schedule.
- (2) The levy is under the care and management of the Commissioners of Customs and Excise.

Levy charged on taxable supplies

- 2 (1) The levy is charged on taxable supplies.
- (2) Any supply of a taxable commodity is a taxable supply, subject to the provisions of Part II of this Schedule.

Meaning of “taxable commodity”

- 3 (1) The following are taxable commodities for the purposes of this Schedule, subject to sub-paragraph (2) and to any regulations under sub-paragraph (3)—
- (a) electricity;
 - (b) any gas in a gaseous state that is of a kind supplied by a gas utility;
 - (c) any petroleum gas, or other gaseous hydrocarbon, in a liquid state;
 - (d) coal and lignite;
 - (e) coke, and semi-coke, of coal or lignite;
 - (f) petroleum coke.
- (2) The following are not taxable commodities—
- (a) hydrocarbon oil or road fuel gas within the meaning of the Hydrocarbon Oil Duties Act 1979;
 - (b) waste within the meaning of Part II of the Environmental Protection Act 1990 or the meaning given by Article 2(2) of the Waste and Contaminated Land (Northern Ireland) Order 1997.
- (3) The Treasury may by regulations provide that a commodity of a description specified in the regulations is, or is not, a taxable commodity for the purposes of this Schedule.