

SCHEDULES

SCHEDULE 6

CLIMATE CHANGE LEVY

PART II

TAXABLE SUPPLIES

Exemption: supplies to producers of commodities other than electricity

- 13 A supply of a taxable commodity to a person is exempt from the levy if—
- (a) the supply is not a supply of electricity that is deemed to be made under paragraph 23(3), and
 - (b) the commodity is to be used by that person—
 - (i) in producing taxable commodities other than electricity,
 - (ii) in producing hydrocarbon oil or road fuel gas,
 - (iii) in producing, for chargeable use within the meaning of section 6A of the Hydrocarbon Oil Duties Act 1979 (fuel substitutes), liquids that are not hydrocarbon oil, or
 - (iv) in producing uranium for use in an electricity generating station.

For this purpose “hydrocarbon oil” and “road fuel gas” have the same meaning as in the Hydrocarbon Oil Duties Act 1979 and “liquid” has the same meaning as in section 6A of that Act.