



Finance Act 2001

2001 CHAPTER 9

PART 4

OTHER TAXES

Climate change levy

105 Climate change levy

(1) Schedule 6 to the Finance Act 2000 (c. 17) (climate change levy) is amended as follows.

^{F1}(2)

(3) In paragraph 14(2) (exemption for supplies to electricity producers does not apply to supplies to exempt unlicensed electricity suppliers, no matter what the electricity they produce is used for), at the end insert—

“, and

(c) uses the electricity produced otherwise than in exemption-retaining ways.”.

(4) For paragraph 14(3)(c) (uses of electricity produced by an auto-generator that cause auto-generator to lose benefit of exemption for supplies to electricity producers), substitute—

“(c) uses the electricity produced otherwise than in exemption-retaining ways.”.

(5) In paragraph 14, after sub-paragraph (3) insert—

“(3A) For the purposes of this paragraph, electricity is used in an “exemption-retaining” way if it is used—

(a) in making supplies that are excluded under paragraphs 8 to 10 or exempt under any of paragraphs 11, 12 and 18, or

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Cross Heading: Climate change levy. (See end of Document for details)

- (b) in any of the ways mentioned in sub-paragraphs (i) to (iv) of paragraph 13(b).”.
- (6) In paragraph 15(1)(a) (exemption for supplies to combined heat and power stations), for “the commodity is to be used by that person” there is substituted “ that person intends to cause the commodity to be used ”.
- (7) The amendments made by this section have effect in relation to supplies made on or after 1st April 2001.

Textual Amendments

- F1** S. 105(2) omitted (with effect in accordance with s. 79(5) of the amending Act) by virtue of [Finance Act 2011 \(c. 11\), s. 79\(4\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Cross Heading:
Climate change levy.