
STATUTORY INSTRUMENTS

2001 No. 838

The Climate Change Levy (General) Regulations 2001

PART III

EXCLUDED, EXEMPT, HALF-RATE AND REDUCED-RATE SUPPLIES

Facilities covered by climate change agreements

44.—(1) For the purposes of paragraph 44 of the Act (reduced-rate for supplies covered by climate change agreement), a taxable commodity shall not be regarded as being supplied otherwise than to a facility covered by a climate change agreement solely because it is delivered and stored elsewhere prior to being burned within that facility.

(2) Paragraph (1) does not apply in a case where the taxable commodity in question is electricity or gas.