
STATUTORY INSTRUMENTS

2013 No. 232

The Climate Change Levy (Combined Heat and Power Stations) (Amendment) Regulations 2013

3.—(1) Renumber regulation 4 (supplies from partly exempt combined heat and power stations: exemptions for outputs) as regulation 4(1).

(2) Insert as regulation 4(2) and (3)—

“(2) For the purpose of establishing whether that limit is exceeded—

(a) any supplies made by a station—

(i) to a utility; or

(ii) for domestic or charity use (in either case such use has the respective meaning given in paragraphs 8 and 9 of the Act⁽¹⁾),

shall be disregarded; but

(b) the electrical equivalent of any mechanical output of a station produced otherwise than for the purpose of electricity generation shall be included.

(3) For the purposes of paragraph (2)(b), the electrical equivalent of any mechanical output of a station is derived by multiplying that output by 1.05.”.

⁽¹⁾ Paragraph 9 of Schedule 6 to the Finance Act 2000 was amended by the Finance Act 2001 (c. 9), sections 99(6) and 110, Schedule 31, Part 2, paragraph 7 and Schedule 33, Part 3, heading (1).