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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Paragraph 148. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### CLIMATE CHANGE LEVY

**Modifications etc. (not altering text)**

- C1** Sch. 6 modified (coming into force in accordance with art. 1 of the amending S.I.) by [The Climate Change Levy \(Suspension of Recycling Exemption\) Order 2011 \(S.I. 2011/1023\)](#), arts. 1, 2, 3
- C1** Sch. 6 modified (retrospective to 26.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 42 para. 1\(1\)](#)

#### PART XIV

##### INTERPRETATION

*Meaning of “combined heat and power station” etc.*

- 148 (1) In this Schedule “combined heat and power station” means a station producing electricity or motive power that is (or may be) operated for purposes including the supply to any premises of—
- heat produced in association with electricity or motive power, or
  - steam produced from, or air or water heated by, such heat.
- (2) In this Schedule “fully exempt combined heat and power station” means a combined heat and power station in respect of which there is in force a certificate (a “full-exemption certificate”)—
- given by the Secretary of State,
  - stating that the station is a fully exempt combined heat and power station for the purposes of the levy, and
  - [<sup>F1</sup>complying (so far as applicable) with] any provision made by regulations under sub-paragraph (10).
- (3) In this Schedule “partly exempt combined heat and power station” means a combined heat and power station in respect of which there is in force a certificate (a “part-exemption certificate”)—
- given by the Secretary of State,
  - stating that the station is a partly exempt combined heat and power station for the purposes of the levy, and
  - [<sup>F2</sup>complying (so far as applicable) with] any provision made by regulations under sub-paragraph (10).
- (4) The Secretary of State shall give a full-exemption certificate in respect of a combined heat and power station where—

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- (a) an application is made for a certificate under this paragraph in respect of the station, and
- (b) it appears to him that such conditions as may be prescribed are satisfied in relation to the station.

For this purpose “prescribed” means prescribed by regulations made by the Treasury.

- (5) The Secretary of State shall give a part-exemption certificate in respect of a combined heat and power station where—
  - (a) an application is made for a certificate under this paragraph in respect of the station, and
  - (b) his decision on the application is to refuse to give a full-exemption certificate.

<sup>F3</sup>(6) .....

- (7) In prescribing conditions under sub-paragraph (4), the Treasury must have regard to the object of securing that a combined heat and power station will only be a fully exempt combined heat and power station for the purposes of this Schedule if it is one in which electricity or motive power is produced concurrently with heat in a manner that makes efficient use of the commodities used in their production.
- (8) A condition prescribed under sub-paragraph (4) may, in particular, relate to any of the following—
  - (a) a station’s outputs;
  - (b) the commodities used in the production of such outputs;
  - (c) the methods of producing such outputs;
  - (d) the efficiency with which such outputs are produced.
- (9) For the purposes of sub-paragraph (8), a station’s “outputs” are any electricity or motive power produced in the station and any of the following supplied from the station, namely—
  - (a) heat or steam, or
  - (b) air, or water, that has been heated or cooled.
- (10) The Secretary of State may by regulations make provision for or about—
  - (a) certificates under this paragraph;
  - (b) applications for such certificates;
  - (c) the information that is to accompany such applications.
- (11) The provision that may be made by virtue of sub-paragraph (10)(a) includes in particular—
  - (a) provision in respect of the periods for which certificates under this paragraph are to be in force;
  - (b) provision for the (non-retrospective) variation or revocation of such certificates.

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#### **Textual Amendments**

**F1** Words in Sch. 6 para. 148(2)(c) substituted (22.7.2005, with effect in accordance with s. 189(5) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), s. 189(3)(a); S.I. 2005/1713, art. 2

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- F2** Words in Sch. 6 para. 148(3)(c) substituted (22.7.2005, with effect in accordance with s. 189(5) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 189\(3\)\(a\)](#); S.I. 2005/1713, art. 2
- F3** Sch. 6 para. 148(6) repealed (22.7.2005, with effect in accordance with s. 189(5) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 189\(3\)\(b\)](#), [Sch. 43 Pt. 4\(2\)](#); S.I. 2005/1713, art. 2

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Paragraph 148.