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SCHEDULE 1

Supplies and emissions

SECTION 4

Deductions from supplies

Occupation of premises

14.—(1) Sub-paragraph (2) applies where—

- (a) A has an unconsumed supply; and
- (b) that unconsumed supply is consumed by a person (“B”) in respect of premises which B occupies with the permission of A.

(2) Paragraph 13(3) does not apply to an unconsumed supply to which sub-paragraph (1) applies.