

## SCHEDULE 1

### Supplies and emissions

#### *SECTION 4*

#### *Trusts of land*

#### **Supplies to trustees in relation to trust premises**

**10.** Subject to paragraphs 11 and 12, where—

- (a) a public body or undertaking (“T”) holds land on trust (“the trust premises”); and
- (b) T is supplied with electricity or gas under section 1 of this Schedule in relation to the trust premises,

that supply of electricity or gas in relation to the trust premises is a supply to T.

#### **Supplies to beneficiaries**

**11.** Where a public body or undertaking (“B”) is beneficially entitled to more than a half share of the assets of the trust under which the trust premises are held, the supply of electricity or gas in relation to the trust premises is a supply to B and not T.

#### **Supplies to operators**

**12.—(1)** Subject to sub-paragraph (2), where—

- (a) an operator (“O”) carries on a regulated activity in relation to the trust premises; and
- (b) O is a public body or undertaking,

the supply of electricity or gas in relation to the trust premises is a supply to O and not T.

- (2) This paragraph does not apply where paragraph 11 applies.