

## SCHEDULE 1

### Supplies and emissions

#### *SECTION 4*

#### *Trusts of land*

#### **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.