

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Paragraph 19. (See end of Document for details)

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 II

TAXABLE SUPPLIES

Exemption: electricity from renewable sources

- 19 (1) A supply of electricity is exempt from the levy if—
- (a) the supply is not one that is deemed to be made under paragraph 23(3),
 - (b) the supply is made under a contract that contains a renewable source declaration given by the supplier,
 - (c) prescribed conditions are fulfilled,^{F1}...
 - (d) the supplier, and each other person (if any) who is a generator of any renewable source electricity allocated by the supplier to supplies under the contract, has in a written notice given to the Commissioners agreed that he will fulfil those conditions so far as they may apply to him [^{F2}, and
 - (e) the electricity is actually supplied before 1 April 2018.]
- (2) In this paragraph “renewable source declaration” means a declaration that, in each averaging period, the amount of electricity supplied by exempt renewable supplies made by the supplier in the period will not exceed the difference between—
- (a) the total amount of renewable source electricity that during that period is either acquired or generated by the supplier, and
 - (b) so much of that total amount as is allocated by the supplier otherwise than to exempt renewable supplies made by him in the period.
- In this sub-paragraph “averaging period” has the same meaning as in paragraph 20 and “exempt renewable supplies” means supplies made on the basis that they are exempt under this paragraph.
- (3) For the purposes of this paragraph and paragraph 20, electricity is “renewable source electricity” if—
- [^{F3}(za) it is generated before 1 August 2015,]
 - (a) it is generated in a prescribed manner, and

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- (b) prescribed conditions are fulfilled.

A manner of generating electricity may be prescribed by reference to the means by which the electricity is generated or the materials from which it is generated (or both).

- (4) In prescribing a manner of generating electricity under sub-paragraph (3), the Commissioners must have regard to the object of securing that exemption under this paragraph is only available for supplies of electricity that has a renewable source.

^{F4}(4A)

- (5) The conditions that may be prescribed under sub-paragraph (1)(c) include, in particular, conditions in connection with—

- (a) the giving of effect to renewable source declarations;
- (b) the supply of information;
- (c) the inspection of records and, for that purpose, the production of records in legible form and entry into premises;
- (d) monitoring by the Gas and Electricity Markets Authority, or the Director General of Electricity Supply for Northern Ireland, of the application of provisions of, or made under, this paragraph;
- (e) the doing of things to or by a person authorised by the Authority or the Director General (as well as to or by the Authority or the Director General);
- (f) things being done at times or in ways specified by the Authority, the Director General or such an authorised person.

- (6) A condition prescribed under sub-paragraph (1)(c) may be one that is required to be fulfilled throughout a period, including a period ending after the time when a supply whose exemption turns on the fulfilment of the condition is treated as being made.

- (7) The conditions that may be prescribed under sub-paragraph (3)(b) include, in particular, conditions in connection with—

- (a) the generation of the electricity;
- (b) the materials from which the electricity is generated;
- (c) any of the matters mentioned in paragraphs (b) to (f) of sub-paragraph (5).

- (8) Each of—

- (a) the Gas and Electricity Markets Authority, and
- (b) the Director General of Electricity Supply for Northern Ireland,

shall supply the Commissioners with such information (whether or not obtained under this paragraph), and otherwise give the Commissioners such co-operation, as the Commissioners may require in connection with the application (whether generally or in relation to any particular case) of any relevant provisions.

- (9) In sub-paragraph (8) “relevant provisions” means provisions of or made under—

- (a) this paragraph or paragraph 20, or
- (b) paragraph 23(3) so far as relating to electricity, or paragraph 23(4).

- (10) None of—

- (a) section 57(1) of the ^{M1}Electricity Act 1989,
- (b) section 42(1) of the ^{M2}Gas Act 1986, and
- (c) Article 61(1) of the ^{M3}Electricity (Northern Ireland) Order 1992,

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(provisions restricting disclosure of information) applies to any disclosure of
information made in pursuance of sub-paragraph (8).

Textual Amendments

- F1** Word in [Sch. 6 para. 19\(1\)\(c\)](#) omitted (15.9.2016) by virtue of [Finance Act 2016 \(c. 24\), s. 144\(1\)\(a\)](#)
F2 [Sch. 6 para. 19\(1\)\(e\)](#) and word inserted (15.9.2016) by [Finance Act 2016 \(c. 24\), s. 144\(1\)\(b\)](#)
F3 [Sch. 6 para. 19\(3\)\(za\)](#) inserted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\), s. 49](#)
F4 [Sch. 6 para. 19\(4A\)](#) omitted (with effect in accordance with s. 149(3) of the amending Act) by virtue of
[Finance Act 2008 \(c. 9\), s. 149\(1\)](#)
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Marginal Citations

- M1** 1989 c. 29.
M2 1986 c. 44.
M3 S.I. 1992/231 (N.I. 1).

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