

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Supplies of electricity. (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

Supplies of electricity

- 5 (1) Levy is chargeable on a supply of electricity if—
- (a) the supply is made by an electricity utility, and
 - (b) the person to whom the supply is made—
 - (i) is not an electricity utility, or
 - (ii) is the utility itself.
- (2) Levy is chargeable on a supply made from a combined heat and power station of electricity produced in the station if—
- (a) the station is a partly exempt combined heat and power station,
 - (b) the supply is not one that is deemed to be made under paragraph 23(3) (self-supply by producer), and
 - (c) the person to whom the supply is made is not an electricity utility.
- [^{F1}(2A) Levy is chargeable on a supply of electricity if—
- (a) the supply is made by an exempt unlicensed electricity supplier who is an auto-generator or who is of a description prescribed by regulations made by the Treasury,
 - (b) the electricity was produced in a generating station owned by the supplier using commodities which were the subject of a deemed supply under paragraph 24A or which would have been the subject of such a supply had the reference in paragraph 24A(1)(a) to Great Britain been a reference to the United Kingdom instead,
 - (c) the supply is not a deemed supply under paragraph 23(3), and
 - (d) the person to whom the supply is made is not an electricity utility.]
- (3) Levy is chargeable on a supply of electricity that is deemed to be made under [^{F2}paragraph 20(6)(a), 20B(6)(a), 23(3) [^{F3}, 24 or [^{F4}43B]]].

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(4) Except as provided by sub-paragraphs (1) to (3), levy is not chargeable on a supply of electricity.

Textual Amendments

- F1** Sch. 6 para. 5(2A) inserted (retrospective to 26.3.2013) by [Finance Act 2013 \(c. 29\)](#), **Sch. 42 paras. 4, 21**
- F2** Words in Sch. 6 para. 5(3) substituted (10.7.2003) (with effect in accordance with s. 191(4) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), **s. 191(2)**
- F3** Words in Sch. 6 para. 5(3) substituted (1.11.2007) by [Finance Act 2007 \(c. 11\)](#), **Sch. 2 paras. 3, 13(1)**; [S.I. 2007/2902](#), **art. 2(1)**
- F4** Word in Sch. 6 para. 5(3) substituted (with effect in accordance with Sch. 30 para. 19 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 30 para. 4**

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Supplies of electricity.