

SCHEDULES

SCHEDULE 6

CLIMATE CHANGE LEVY

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.
- (3) Levy is chargeable on a supply of electricity that is deemed to be made under paragraph 23(3).
- (4) Except as provided by sub-paragraphs (1) to (3), levy is not chargeable on a supply of electricity.