

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Meaning of “auto-generator”. (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 XIV

##### INTERPRETATION

###### *Meaning of “auto-generator”*

- 152 (1) In this Schedule “auto-generator” means a person who produces electricity if the electricity that he produces is primarily for his own consumption.
- (2) The Commissioners may by regulations specify requirements to be fulfilled before the electricity that a person produces is, for the purposes of sub-paragraph (1), to be taken as produced primarily for his own consumption.
- (3) For the purposes of this paragraph, electricity is for a person’s own consumption if it is for consumption by him or a person connected with him within the meaning of [<sup>F1</sup>section 1122 of the Corporation Tax Act 2010].

---

##### Textual Amendments

- F1** Words in Sch. 6 para. 152(3) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 314\(3\)](#) (with Sch. 2)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Meaning of "auto-generator".