



Energy Act 2010

2010 CHAPTER 27

PART 1

CARBON CAPTURE AND STORAGE AND DECARBONISATION

Electricity supply levy

4 Electricity supply levy

- (1) The Secretary of State may by regulations provide for an electricity supply levy to be charged in connection with provision of financial assistance—
 - (a) in respect of CCS demonstration projects, and
 - (b) in respect of additional CCS use at demonstration stations.
- (2) An electricity supply levy is a levy—
 - (a) charged in respect of supplies of electricity that have been, or are expected to be, made, and
 - (b) paid by the persons who make, or are expected to make, the supplies in respect of which the levy is charged.
- (3) The regulations may provide for different rates or different amounts of levy to be charged in different cases.
- (4) The regulations may secure that the levy is not to be charged in respect of particular descriptions of supplies of electricity.
- (5) The regulations may, in particular, make provision about any of the following matters—
 - (a) what is a supply of electricity for the purposes of the levy;
 - (b) when a supply of electricity is, or is expected to be, made for those purposes;
 - (c) who makes, or is expected to make, a supply of electricity for those purposes;
 - (d) payment of the levy, including interest in respect of late payment;
 - (e) administration of the levy;

Changes to legislation: There are currently no known outstanding effects for the Energy Act 2010, Cross Heading: Electricity supply levy. (See end of Document for details)

- (f) audit of information (whether by the administrator or a third party), including requirements for audits to be paid for by the person whose information is subject to audit;
 - (g) provision of information, including its provision to third parties;
 - (h) enforcement of the levy, including—
 - (i) imposition of penalties (whether financial or not, and whether or not in addition to interest charged in respect of late payment), and
 - (ii) recovery of the levy as a debt due to the Crown, but not including the creation of criminal offences;
 - (i) insolvency of persons liable to pay the levy;
 - (j) reviews and appeals.
- (6) Before making regulations under this section, the Secretary of State must consult the following persons—
- (a) the administrator;
 - (b) such other persons as the Secretary of State thinks it is appropriate to consult.
- (7) Subsection (6) may be satisfied by consultation before, as well as by consultation after, this section comes into force.

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Electricity supply levy.