
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Paragraph 10. (See end of Document for details)*

SCHEDULES

SCHEDULE 42

CLIMATE CHANGE LEVY: SUPPLIES SUBJECT TO CARBON PRICE SUPPORT RATES ETC

PART 2

NEW PROVISION HAVING EFFECT FROM 1 APRIL 2013

New provision

10 In Part 2 after paragraph 24 insert—

“Deemed taxable supply: commodities to be used in producing electricity

24A(1) Sub-paragraph (2) applies if—

- (a) a quantity of a carbon price support rate commodity is brought onto, or arrives at, a site in Great Britain at which a generating station is situated,
 - (b) that quantity of the commodity is intended to be used for producing electricity in the station,
 - (c) the station is neither a fully exempt combined heat and power station nor a partly exempt combined heat and power station, and
 - (d) the station is neither a small generating station nor a stand-by generator.
- (2) For the purposes of this Schedule the owner of the station is deemed to make a taxable supply to himself of that quantity of the commodity.
- (3) In sub-paragraph (1)(a) the reference to a commodity being brought onto, or arriving at, a site covers (in particular) gas in a gaseous state arriving at the site through a pipe.
- (4) For the purposes of sub-paragraph (1) it does not matter—
- (a) if the quantity of the commodity is not the subject of an actual supply made to the owner of the station, or
 - (b) if the commodity's availability for use in the station is subject to any condition.

*Deemed taxable supply: commodities to be
used in combined heat and power station*

24B(1) Sub-paragraph (2) applies if—

- (a) a quantity of a carbon price support rate commodity is brought onto, or arrives at, the CHPQA site of a fully exempt combined heat and

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- power station or a partly exempt combined heat and power station in Great Britain,
- (b) that quantity of the commodity is intended to be used in the station for producing outputs of the station, and
 - (c) the station is not a small generating station.
- (2) For the purposes of this Schedule the operator of the station is deemed to make a taxable supply to himself of that quantity of the commodity so far as that quantity is referable to the production of electricity.
- (3) For the purposes of sub-paragraph (2) the extent to which a quantity of a commodity is referable to the production of electricity is to be determined in accordance with regulations under paragraph 24D(1).
- (4) In sub-paragraph (1)(a) the reference to a commodity being brought onto, or arriving at, the CHPQA site of a station covers (in particular) gas in a gaseous state arriving at the CHPQA site through a pipe.
- (5) In sub-paragraph (1)(b) “outputs” has the meaning given by paragraph 148(9).
- (6) For the purposes of sub-paragraph (1) it does not matter—
- (a) if the quantity of the commodity is not the subject of an actual supply made to the operator of the station, or
 - (b) if the commodity's availability for use in the station is subject to any condition.
- (7) In this paragraph “CHPQA site”, in relation to a fully exempt combined heat and power station or a partly exempt combined heat and power station, means the site of the scheme in relation to which the station's CHPQA certificate was issued.
- 24C (1) This paragraph applies if—
- (a) a determination (“the initial determination”) is made under regulations falling within paragraph 24B(3) that—
 - (i) none of a quantity of a carbon price support rate commodity is, or
 - (ii) a proportion of such a quantity is not, referable to the production of electricity,
 - (b) as a result of the initial determination, the quantity or proportion of a quantity is determined not to be the subject of a deemed supply under paragraph 24B, and
 - (c) it is later determined that, contrary to the initial determination, the quantity or proportion of a quantity—
 - (i) was referable to the production of electricity, and
 - (ii) accordingly, should have been determined to be the subject of a deemed supply under paragraph 24B.
- (2) For the purposes of this Schedule—
- (a) the operator of the station in question is deemed to make a taxable supply to himself of the quantity or proportion of a quantity, and
 - (b) the amount payable by way of levy on the deemed supply is the amount which would have been payable in relation to the quantity

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or proportion of a quantity had it been determined to be the subject of a deemed supply as mentioned in sub-paragraph (1)(c)(ii).

Power to make regulations giving effect to paragraphs 24A to 24C etc

24D(1) The Commissioners may by regulations make provision for giving effect to paragraphs 24A to 24C and 42A to 42D.

(2) Regulations under sub-paragraph (1) may, in particular, include provision—

- (a) for determining whether a deemed supply under paragraph 24A or 24B is made;
- (b) for determining the quantity of any commodity which is the subject of such a deemed supply;
- (c) for determining whether paragraph 42C(2) applies in relation to a deemed supply under paragraph 24A or 24B and, if it does, the reduction in the relevant carbon price support rate.

(3) Regulations under sub-paragraph (1) may include—

- (a) provision in respect of calculations, measurements, data and procedures to be made or used;
- (b) provision that, so far as framed by reference to any document, is framed by reference to that document as from time to time in force.”

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