
STATUTORY INSTRUMENTS

2001 No. 838

The Climate Change Levy (General) Regulations 2001

PART V

ELECTRICITY AND GAS

Self-supply of electricity by producer

52.—(1) For the purposes of paragraph 23(3)(b)(ii) of the Act (self-supply by producer of electricity from taxable commodities), electricity shall be treated as produced from taxable commodities except to the extent that—

- (a) it is produced from material that is not a taxable commodity for the purposes of the Act (see paragraph 3 of the Act); or
- (b) it constitutes renewable source electricity as prescribed by regulation 47 (excluding, for this purpose, regulation 48).

(2) Electricity shall not be regarded as falling within paragraph (1)(a) to the extent that it is produced by or in—

- (a) a large hydro generating station within the meaning of regulation 47(2), or
- (b) a nuclear power station.

(3) Accordingly electricity produced by or in a large hydro station or a nuclear power station shall be treated as produced from taxable commodities for the purposes of paragraph 23(3)(b)(ii) of the Act.

Small-scale users of electricity and gas

53.—(1) Paragraphs (2) and (4) prescribe the rates for the purposes of paragraph 27(6) of the Act (maximum rates of supply for small-scale electricity and gas users).

(2) In the case of electricity, the prescribed rate—

- (a) is any rate at which the supplier supplies electricity to a person provided that the supplier issues an invoice or statement of account (however termed or styled) to that person in respect of those supplies no more than once in each period of six weeks, or
- (b) is the rate at which the supplier supplies electricity to the person in question provided that in any period of one year that includes the Reference Day the maximum demand from that person is less than 100 kilowatts.

(3) The “maximum demand” for the purposes of paragraph (2)(b) shall be determined by the supplier as follows—

- (a) establish the three highest demands for that person in a period of one year including the Reference Day;
- (b) the mean of those three demands is the relevant “maximum demand”;
- (c) disregard any supplies of electricity made to the person by a different supplier.

- (4) In the case of gas, the prescribed rate—
 - (a) is any rate at which the supplier supplies gas to a person provided that the supplier issues an invoice or statement of account (however termed or styled) to that person in respect of those supplies no more than once in each period of six weeks, or
 - (b) in any other case, is 750 megawatt hours in a period of one year.
- (5) The rate at which a person must be taken to be supplied with gas for the purposes of paragraph (4)(b) shall be determined by the supplier as follows—
 - (a) estimate, for each individual reference number used or to be used by the supplier in question for that person, the quantity of gas to be supplied in the period starting on the Reference Day and ending 1 year later;
 - (b) the relevant gas rate shall be taken to be—
 - (i) if there is only one such quantity, that quantity; or
 - (ii) the highest of those individual quantities;
 - (c) disregard—
 - (i) the aggregate of those individual quantities (if there is more than one);
 - (ii) any supplies of gas that may be made to the person by a different supplier.
- (6) The supplier need not make a further determination under paragraph (3) or (5) if he has reasonable grounds to believe that the further determination would result in the person—
 - (a) remaining a small-scale user; or
 - (b) remaining a person who is not a small-scale user.
- (7) In this regulation—
 - “Reference Day” refers to the day mentioned in paragraph 27(6) of the Act;
 - “reference number” refers to that expression in paragraph 27(5)(e) of the Act;
 - “estimate” requires the use of any reasonable and accurate method.

Special utility schemes

54.—(1) This regulation applies at any time after a special utility scheme has taken effect under paragraphs 29(4) and 29(5) of the Act but before the end of the period specified for which it is to have effect under paragraph 29(3) of the Act.

(2) If the Commissioners are satisfied that there will be no risk to the revenue, they may agree with the utility in question to amend the scheme or terminate it early.

(3) The Commissioners may terminate the scheme early if the utility in question—

- (a) fails to abide by the scheme despite having elected in writing to be bound by it under paragraph 29(4) of the Act, or
- (b) becomes, for any reason, incapable of abiding by the scheme.

(4) Termination under paragraph (3) shall take effect from such time as the Commissioners shall state in a written notice served by them for the purposes of that paragraph on the utility in question or on any relevant representative referred to in regulation 57 (representatives: incapacity, insolvency, etc.).

(5) The Commissioners shall not state a time in that written notice that is earlier than when it is served under paragraph (4).

(6) Paragraph (5) shall not preclude the Commissioners from recovering by or under the Act any CCL that would have been due at any time up to the time so stated but for the special utility scheme having effect up to that time.

(7) A special utility scheme shall not be either amended or terminated early except in accordance with this regulation.