

2EA CONSULTING LIMITED

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Climate Change Levy

Exemptions for use in Mineralogical Processes

Introduction

From 1 April 2014 mineralogical processes are exempt from the main rates of CCL for energy used in mineralogical processes.

This briefing note also provides an indicative list of energy uses accepted as falling within the scope of the exemptions where incurred in the course of a qualifying process.

Where energy costs incurred at a site relate to both exempt and non-exempt processes, the energy usage must be apportioned on a fair and reasonable basis.

Mineralogical processes

Manufacture of flat glass

This includes the manufacture of flat glass, including wired, coloured or tinted flat glass.

Shaping and processing of flat glass

This includes the manufacture of:

- toughened or laminated flat glass
- coated glass
- glass mirrors
- multiple-walled insulating units of glass

Manufacture of hollow glass

This includes the manufacture of:

- bottles and other containers of glass or crystal
- drinking glasses and other domestic glass or crystal articles

This excludes the reprocessing of post – consumer glass, bottling of liquids and retail sale of glassware

Manufacture of glass fibres

This includes the manufacture of glass fibres, including glass wool and non-woven products thereof.

This excludes the manufacture of woven fabrics of glass yarn and fibre optic cable for data transmission or live transmission of images.

Manufacture and processing of other glass, including technical glassware

This includes the manufacture of:

- laboratory, hygienic or pharmaceutical glassware
- clock or watch glasses, optical glass and optical elements not optically worked
- glassware used in imitation jewellery
- glass insulators and glass insulating fittings
- glass envelopes for lamps
- glass figurines
- glass paving blocks
- glass in rods or tubes
- ballotini and glass beads
- other blown, drawn or moulded glass products

This excludes the manufacture of optical elements optically worked.

Manufacture of refractory products

This includes the manufacture of:

- refractory mortars, concretes, and so on
- refractory ceramic goods, such as:
 - Heat-insulating ceramic goods of siliceous fossil meals
 - Refractory bricks, blocks and tiles, and so on
 - Retorts, crucibles, muffles, nozzles, tubes, pipes, and so on
- refractory articles containing magnesite, dolomite or chromite

This excludes the mining of refractory clays.

Manufacture of ceramic tiles and flags

This includes the manufacture of non-refractory ceramic:

- hearth or wall tiles, mosaic cubes, and so on
- flags and paving

This excludes the manufacture of artificial stone (for example, cultured marble).

Manufacture of bricks, tiles and construction products, in baked clay

This includes the manufacture of:

- structural non-refractory clay building materials
- ceramic bricks, roofing tiles, chimney pots, pipes, conduits, and so on
- flooring blocks in baked clay

This excludes the mining of clay and shale.

Manufacture of ceramic household and ornamental articles

This includes the manufacture of:

- ceramic tableware and other domestic or toilet articles
- statuettes and other ornamental ceramic articles

This excludes the retail sale of ceramic household and ornamental articles at the place of production.

Manufacture of ceramic sanitary fixtures

This includes the manufacture of:

- ceramic sanitary fixtures, for example, sinks, baths, bidets, water closet pans
- other ceramic fixtures

Manufacture of ceramic insulators and insulating fittings

This includes the manufacture of electrical insulators and insulating fittings of ceramics.

Manufacture of other technical ceramic products

This includes the manufacture of:

- ceramic and ferrite magnets
- ceramic laboratory, chemical and industrial products

This excludes the manufacture of artificial stone (for example, cultured marble).

Manufacture of other ceramic products

This includes the manufacture of:

- ceramic pots, jars and similar articles of a kind used for conveyance or packing of goods
- prepared bodies for use in ceramic manufacture
- calcined minerals for use in ceramic manufacture
- ceramic products not elsewhere classified

Manufacture of cement

This includes the:

- manufacture of clinkers and hydraulic cements, including Portland, aluminous cement, slag cement and superphosphate cements
- grinding and preparation of raw meal kiln feed for cement clinker

This excludes the quarrying, crushing and breaking of limestone and manufacture of cements used in dentistry

Manufacture of lime and plaster

This includes the manufacture of:

- quicklime, slaked lime and hydraulic lime
- precipitated calcium carbonate
- plasters of calcined gypsum or calcined sulphate
- calcined dolomite

This excludes the quarrying and crushing of limestone, chalk or dolomite up until the point at which the feed-stone is prepared for direct kiln input, mining of gypsum, anhydrite, chalk and un-calcined dolomite

Manufacture of concrete products for construction purposes

This includes the manufacture of:

- precast concrete, cement or artificial stone articles for use in construction in tiles, flagstones, bricks, blocks, boards, sheets, panels, pipes, posts, and so on
- prefabricated structural components for building or civil engineering of cement, concrete or artificial stone

Manufacture of plaster products for construction purposes

This includes the manufacture of plaster articles for use in construction for boards, sheets, panels, and so on.

Manufacture of ready-mixed concrete

This includes the manufacture of ready-mix and dry-mix concrete, mortar and screeds.

Manufacture of mortars

This includes the manufacture of powdered mortars.

Manufacture of fibre cement

This includes the manufacture of:

- building materials of vegetable substances (wood wool, straw, reeds, rushes) agglomerated with cement, plaster or other mineral binder
- articles of asbestos-cement or cellulose fibre-cement or the like – corrugated sheets, other sheets, panels, tiles, tubes, pipes, reservoirs, troughs, basins, sinks, jars, furniture, window frames, and so on

Manufacture of other articles of concrete, plaster and cement

This includes the manufacture of other articles of concrete, plaster, cement or artificial stone statuary, furniture, bas- and haut-reliefs, vases, flowerpots, and so on.

Cutting, shaping and finishing of stone

This includes the:

- cutting, shaping and finishing of stone for use in construction, in cemeteries, on roads, as roofing, and so on
- manufacture of stone furniture

This excludes quarrying or mining operations, for example, production of rough cut stone, production of millstones, abrasive stones and similar products.

Production of abrasive products

This includes the manufacture of millstones, sharpening or polishing stones and natural or artificial abrasive products on a support, including abrasive products on a soft base (for example, sandpaper).

Manufacture of other non-metallic mineral products

This includes the manufacture of:

- friction material and unmounted articles thereof with a base of mineral substances or of cellulose
- mineral insulating materials – slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays and similar heat- insulating, sound-insulating or sound-absorbing materials
- articles of diverse mineral substances – worked mica and articles of mica, of peat, of graphite (other than electrical articles), and so on
- articles of asphalt or similar material, e.g. asphalt-based adhesives, coal tar pitch etc.
- road stone coating (asphalt)
- carbon and graphite fibre and products including electrodes
- artificial corundum

Qualifying Energy Uses

Handling

This includes the:

- receipt, quality control and storage of raw materials and other inputs
- handling of intermediary products
- packaging, warehousing and dispatch of finished products
- on site conveyance of delivered materials, intermediary products and finished products

Factory services

This includes:

- laboratory services
- quality control at all stages of manufacture
- control rooms
- engineering services
- heating and cooling systems
- compression systems
- air and water distribution systems
- waste treatment and abatement

On site facilities

This includes:

- administration
- staff facilities
- medical rooms
- security
- staff training
- design and development
- heating
- inside and outside lighting