

2012 No. 3049

CLIMATE CHANGE LEVY

**The Climate Change Levy (General) (Amendment) (No. 2)
Regulations 2012**

<i>Made</i>	- - - -	<i>6th December 2012</i>
<i>Laid before the House of Commons</i>		<i>7th December 2012</i>
<i>Coming into force</i>	- -	<i>1st January 2013</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by paragraphs 22 and 146(7) of Schedule 6 to the Finance Act 2000(a):

Citation and commencement

1. These Regulations may be cited as the Climate Change Levy (General) (Amendment) (No. 2) Regulations 2012 and come into force on 1st January 2013.

Amendments to the Climate Change Levy (General) Regulations 2001

2. Amend the Climate Change Levy (General) Regulations 2001(b) as follows.

3. In paragraph (1) of regulation 51A (interpretation of Part 4A) in the definition of “QPO electricity”—

- (a) at the end of sub-paragraph (b) insert “and”; and
- (b) after that sub-paragraph insert—
 - “(c) in either case, has been produced before 1st April 2013;”.

4. In Schedule 2 (The CHP Relief Condition)—

- (a) in paragraph 1, after “station” insert “which are produced before 1st April 2013”.
- (b) in paragraph 11—
 - (i) at the end of sub-paragraph (3) insert “(but this is subject to sub-paragraphs (9) and (10))”;
 - (ii) after sub-paragraph (8), insert—

(a) 2000 c. 17; the regulations made under the powers cited are to be made by the Commissioners; paragraph 147 of Schedule 6 to the Finance Act 2000 defines “the Commissioners” as meaning the Commissioners of Customs and Excise. Section 50(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11) provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(b) S.I. 2001/838; relevant amending instruments are S.I. 2003/604, 2005/1716.

“(9) Sub-paragraph (10) applies where a reconciliation span relating to a reconciliation day spans 1st January 2012 to the day before a reconciliation day that falls in the calendar year 2013.

(10) Where this sub-paragraph applies—

- (a) sub-paragraphs (4) and (5) do not apply; and
- (b) the relevant Authority need not take any action in respect of the excessive CHP LECs that have been issued and remain unrestricted.”.

Jim Harra
Simon Bowles

6th December 2012

Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Climate Change Levy (General) Regulations 2001 (S.I. 2001/838) (“the General Regulations”) and are made to take account of the removal of the exemption for indirect supplies of electricity produced in a combined heat and power (CHP) station which takes effect from 1st April 2013.

Certified(a) electricity produced in a CHP station may be supplied exempt from CCL(b). Regulation 3 amends the definition of “QPO electricity” in regulation 51A of the General Regulations so that electricity produced in a CHP station can only be certified if it was produced before 1st April 2013.

Regulation 4 amends Schedule 2 to the General Regulations so that the obligations in it relate only to the outputs of a CHP station produced before 1st April 2013. With effect from 1st January 2013, it also provides the relevant Authority with revised CHP Levy Exemption Certificate reconciliation arrangements in relation to CHP stations that have participated in the CHP Quality Assurance programme for the completed calendar year ending 31st December 2012.

A Tax Information and Impact Note covering this instrument was published on 21st March 2012 and is available on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>. It remains an accurate summary of the impacts that apply to this instrument.

© Crown copyright 2012

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, Controller of Her Majesty’s Stationery Office and Queen’s Printer of Acts of Parliament.

-
- (a) Certification is by the Gas and Electricity Markets Authority or the Director General of Electricity Supply for Northern Ireland (now the Northern Ireland Authority for Utility Regulation), as appropriate. See regulations 51A and 51B of the General Regulations.
 - (b) See the Finance Act 2000, Schedule 6, paragraph 20A and Part 4A of the General Regulations.

£4.00

E5182 12/2012 125182T 19585

ISBN 978-0-11-153199-0



9 780111 531990