STATUTORY INSTRUMENTS

2026 No. 826

CLIMATE CHANGE LEVY

The Climate Change Agreements (Administration, Energy-intensive Installations and Eligible Facilities) (Amendment and Revocation) Regulations 2026

Made - - - -	*7th July 2026*
Coming into force - -	*1st January 2027*

The Treasury make regulations 1 to 5 and 8 below in exercise of the powers conferred by paragraphs 52(1), 52(2)(a) and 146(7) of Schedule 6 to the Finance Act 2000(**a**).

The Secretary of State makes regulations 1, 6 and 7 below in exercise of the powers conferred by paragraphs 50(3), 50(4), 52D(1) to (3), 52E(1)(a), 52E(2) and 146(7) of Schedule 6 to that Act(**b**).

In accordance with paragraph 146(3) of that Schedule, a draft of the instrument was laid before, and approved by a resolution of, the House of Commons.

Citation and commencement

1. These Regulations may be cited as the Climate Change Agreements (Administration, Energy-intensive Installations and Eligible Facilities) (Amendment and Revocation) Regulations 2026 and come into force on 1st January 2027.

Interpretation

2. In these Regulations—

"aircraft" includes gliders and missiles;

"coating material" means paint, printing ink, varnish, lacquer, dye, any metal oxide coating, any adhesive coating, any elastomer coating, any metal or plastic coating and any other coating material;

"data facility" means a room, or rooms sharing the same electricity supply circuit, occupied mainly or exclusively by computer equipment which is enabled to transfer data electronically, and where in respect of the room or rooms—

(**a**) 2000 c. 17.
(**b**) Paragraph 52D was inserted into Schedule 6 by paragraph 9 of Schedule 31 to the Finance Act 2012 (c. 14).

(a) the temperature and humidity are regulated in connection with the operation of the computer equipment,

(b) the electricity supply is at least 200kW, and

(c) electricity is supplied by a back-up electricity supply when the mains supply is interrupted;

"eligible process" means a process or activity, or a combination of processes or activities, carried out at the relevant installation, as described in the Schedule to these Regulations;

"food" includes—

(a) drink,

(b) articles and substances of no nutritional value which are used for human consumption, and

(c) articles and substances used as ingredients in the preparation of food;

"hazardous waste" means waste which displays any of the characteristics listed in Annex III of the Waste Framework Directive;

"installation"(**a**) means a stationary technical unit;

"recovery" has the same meaning as in the Waste Framework Directive and related terms are to be construed accordingly;

"semi-processing" means debarking and sawing an unprocessed log;

"spirit drink" has the same meaning as in Regulation (EC) 110/2008(**b**) of the European Parliament and of the Council on the definition, description, presentation, labelling and the protection of geographical indications of spirit drinks;

"unprocessed log" means a log from which the branches have been removed, but to which no other processing has been applied;

"waste" means anything that—

(a) is waste within the meaning of Article 3(1) of the Waste Framework Directive, and

(b) is not excluded from the scope of that Directive by Article 2(1), (2) or (3) of that Directive;

"the waste classification technical guidance" means the document titled "Waste Classification: Guidance on the classification and assessment of waste (1st Edition v1.2.GB) Technical Guidance WM3" published by the Environment Agency, Natural Resources Wales and the Scottish Environment Protection Agency on 28 September 2021(**c**);

"waste co-incineration plant" means any installation whose main purpose is the generation of energy or production of material products and which uses waste as a regular or additional fuel or in which waste is thermally treated for the purpose of disposal through the incineration by oxidation of waste as well as other thermal treatment processes, such as pyrolysis, gasification or plasma process, if the substances resulting from the treatment are subsequently incinerated;

(**a**) Paragraph 50(6) of Schedule 6 to the Finance Act 2000.
(**b**) EUR 2008/110, amended by S.I. 2020/1637.
(**c**) The document is available electronically at https://www.gov.uk/government/publications/waste-classification-technical-guidance. A person unable to access the document electronically can arrange access to a hard copy for inspection free of charge at 1 Horse Guards Road, London SW1A 2HQ.

"the Waste Framework Directive" means Directive 2008/98/EC(**a**) of the European Parliament and of the Council on waste, as last amended by Directive (EU) 2018/851(**b**) and read in accordance with regulation 3;

"waste incineration plant" means any installation and equipment dedicated to the thermal treatment of waste, with or without recovery of the combustion heat generated, through the incineration by oxidation of waste as well as other thermal treatment processes, such as pyrolysis, gasification or plasma process, if the substances resulting from the treatment are subsequently incinerated.

Modification to the Waste Framework Directive

3.—(1) For the purposes of the interpretation of these Regulations, the Waste Framework Directive is to be read as follows.

(2) Article 2 is to be read as if—

(a) in paragraph 2—

(i) in the words before point (a), for "other Community legislation" there were substituted "assimilated law";

(ii) in points (b) and (c), for "Regulation (EC) No 1774/2002" there were substituted "Regulation (EC) No 1069/2009(**c**)";

(iii) in point (d), for the words from "Directive 2006/21/EC(**d**)" to the end there were substituted "Article 2(1) of the Mining Waste Directive, and not excluded by Article 2(2) of that Directive";

(b) in paragraph 3, the words from "Without prejudice" to "Community legislation," were omitted.

(3) Annex III is to be read as if—

(a) in entry HP 9 ("infectious"), in the second sentence, for the words from "reference" to the end substitute "Part C9 of Appendix C to the waste classification technical guidance.";

(b) in entry HP 15 ("waste capable of exhibiting a hazardous property listed above but not directly displayed by the original waste"), in the sentence after the table, for the words from "In addition" to the end substitute "The attribution of HP 15 shall be assessed by the rules laid down in Part C15 of Appendix C to the waste classification technical guidance.";

(c) in the entry for test methods, for the words from "other relevant CEN notes" to the end substitute "Appendix D to the waste classification technical guidance.".

Meaning of the Mining Waste Directive

4.—(1) In regulation 3(2)(a)(iii), "the Mining Waste Directive" means Directive 2006/21/EC of the European Parliament and of the Council on the management of waste from extractive industries, read in accordance with paragraph (2).

(2) Article 2 is to be read as if "waste" were defined as in Article 3(1) of the Waste Framework Directive.

(**a**) OJ No. L 312, 22.11.2008, p. 3.
(**b**) OJ No. L 150, 14.06.2018, p. 109.
(**c**) EUR 2009/1069, amended by S.I. 2020/1388; there are other amending instruments but none is relevant.
(**d**) OJ No. L 102, 11.04.2006, p. 15, as amended by Regulation (EC) No 596/2009 of the European Parliament and of the Council (OJ No. L 188, 18.07.2009, p. 14).

Energy-intensive Installations

5.—(1) The energy-intensive installations covered by paragraph 51 of Schedule 6 to the Finance Act 2000(**a**) ("paragraph 51") include any installation described in the Schedule to these Regulations where a relevant eligible process is carried out.

(2) But paragraph (3) applies where—

(a) an installation falls within paragraph (1), and

(b) there is, on the same site as that installation, at least one location at which ancillary activities are carried out.

(3) An installation to which this paragraph applies (taken alone) is not covered by paragraph 51, but the combination of that installation and every such location is to be taken as an installation so covered.

(4) In paragraph (2), "ancillary activities" are only—

(a) those that are directly associated with any of the primary activities carried out in the installation,

(b) have a technical connection with those primary activities, and

(c) could have an effect on environmental pollution.

(5) In paragraph (4)—

"primary activities", in relation to an installation falling within paragraph (1), refers to an activity the carrying out of which at the installation results in the installation falling within paragraph (1);

"environmental pollution" bears the same meaning as in the Pollution Prevention and Control Act 1999(**b**).

Amendment of the Climate Change Agreements (Eligible Facilities) Regulations 2012

6.—(1) The Climate Change Agreements (Eligible Facilities) Regulations 2012(**c**) are amended as follows.

(2) In regulation 2 (interpretation)—

(a) omit the following definitions—

(i) the Waste Framework Directive;

(ii) aircraft;

(iii) coating material;

(iv) data facility;

(v) eligible process;

(vi) food;

(**a**) Paragraph 51 has been amended by S.I. 2001/1139, 2006/1848, 2007/3538, 2010/675 and 2016/1154.

(**b**) 1999 c. 24. Section 1(2) and (3) define "environmental pollution" as pollution of the air, water or land which may give rise to any harm; and, for the purposes of the definition (but without prejudice to its generality), (a) "pollution" includes pollution caused by noise, heat or vibrations or any other kind of release of energy, and (b) "air" includes air within buildings and air within other natural or man-made structures above or below ground. "Harm" means (a) harm to the health of human beings or other living organisms; (b) harm to the quality of the environment, including (i) harm to the quality of the environment taken as a whole, (ii) harm to the quality of the air, water or land, and (iii) other impairment of, or interference with, the ecological systems of which any living organisms form part; (c) offence to the sense of human beings; (d) damage to the property; or (e) impairment of, or interference with, amenities or other legitimate uses of the environment (expressions here having the same meaning as in Council Directive 2010/75/EC (OJ No. L 334, 17.12.2010, p. 17). In fact, the definition of "pollution" in Article 3(2) for the purposes of that Directive includes "the ... introduction as a result of human activity, of substances, vibrations, heat or noise into the air, water or land which may … impair or interfere with amenities and other legitimate uses of the environment".

(**c**) S.I. 2012/2999, amended by S.I. 2013/505, 2014/1318, 2016/738, 2018/942, 2020/904, 2023/1226, 2025/813.

(vii) hazardous waste;

(viii) recovery;

(ix) semi-processing;

(x) unprocessed log;

(xi) waste;

(xii) waste incineration plant;

(xiii) waste co-incineration plant.

(b) in sub-paragraph (b) of the definition of "installation" omit "carrying out an eligible process";

(3) Omit the Schedule (list of processes and activities).

Amendment to the Climate Change Agreements (Administration) Regulations 2012

7. In the Climate Change Agreements (Administration) Regulations 2012(**a**), in regulation 12(3)(h), for "0.0497" substitute "0.0498".

Consequential amendment and revocation

8.—(1) In the Climate Change Agreements (Miscellaneous Amendments) Regulations 2006(**b**), omit regulation 3.

(2) The Climate Change Agreements (Energy-intensive Installations) Regulations 2006(**c**) are revoked.

Deirdre Costigan
Christian Wakeford
7th July 2026 Two of the Lords Commissioners of His Majesty's Treasury

Chris McDonald
Minister of State
6th July 2026 Department for Energy Security and Net Zero

(**a**) S.I. 2012/1976; relevant amending instruments are S.I. 2016/1189, 2020/958, 2020/1470, 2023/1226 and 2025/813.
(**b**) S.I. 2006/1848.
(**c**) S.I. 2006/59.

SCHEDULE

Regulation 5(1)

Descriptions of Installations and Eligible Processes

Each of the following descriptions includes a stipulation that the installation does not fall within any one or more of the descriptions of installation set out in the Table in paragraph 51 of Schedule 6 to the Finance Act 2000.

1. At an installation where—

(a) nitrogen, oxygen or argon is separated from air, and then compressed or liquefied, or

(b) nitrogen, oxygen and argon are separated from air, and then made into a compressed or liquefied mixture of at least two of the former,

the eligible process is separating the above substances from air using one or more of the following air separation technologies: cryogenic distillation, pressure swing adsorption, vacuum swing adsorption or membrane separation, compressing and liquefying the separated substances, pumping them (in a compressed or liquefied form) from within the installation for further use within or outside the installation.

2. At an installation where kaolinitic clay in combination with any of its accessory minerals is extracted and processed, the eligible processes are as follows: blasting and crushing, dry mining or hydraulic mining, refining, blending, drying and packaging, classifying, hydrocloning, pumping, centrifuging, grinding, shredding, magnetic separating, bleaching, pressing, pugging, milling and micro-separating.

3. At an installation where calcium carbonate based minerals are processed for use as filler or whitener, the eligible processes are as follows: crushing, drying, milling, classifying, screening and packaging.

4. At an installation where pre-formed or manufactured metal components are heat-treated to facilitate their efficient formability or to enhance their service performance, the eligible processes are all processes and activities involved in any such heat treatment.

5. At an installation where (in controlled, environment-protected structures) horticultural crops are grown, harvested and receive primary preparation for market, the eligible processes are as follows: planting, seeding, heating, lighting, ventilating, irrigating, fertilising, cooling, preparing and sterilising growing media, grading and conveying.

6. At an installation where textiles are manufactured, the eligible processes are as follows: spinning, weaving, knitting, and finishing, but the eligible processes do not include printing or dyeing.

7. At an installation where plastic film is produced using extrusion to convert melted polymer into blown or cast film, the eligible processes are all processes and activities involved in any such production.

8. At an installation where geosynthetic materials comprising at least one component made from a synthetic or natural polymer in the form of a sheet, strip or other three-dimensional structure are manufactured for use in geotechnical or civil engineering applications, the eligible processes are all processes and activities involved in any such manufacture.

9. At an installation where silica sand in combination with any associated minerals is extracted, processed and packaged, the eligible processes are as follows: blasting, quarrying, crushing, classifying, milling, pumping, grinding, acid leaching, drying and packaging.

10. At an installation where potassium chloride is extracted, separated, and purified to produce potash and high-grade soluble potassium chloride, the eligible processes are as follows: sub-surface mining of sylvinite and other halite minerals, separating potassium chloride from those minerals and purifying it including crushing, grinding, froth flotation, drying, compacting, grading and, where relevant, recrystallising it from supersaturated brine.

11. At an installation where glass products or chemicals using glass as a base material are produced from raw materials, pre-formed glass or cullet for use as reflective additives in road markings or of size and shape suitable for incorporation in vehicles, spacecraft or vessels, the eligible processes are as follows: partial melting, fusing, bending, toughening, cutting, grinding, etching, polishing (both mechanical and chemical), surface treating and drying.

12. At an installation that is either a building where the predominant business activity is commercial temperature controlled storage or product freezing, or is on a site, and in that building or on that site products are—

(a) cooled or frozen for the purposes of storing them under controlled temperatures below ambient levels or producing ice, or

(b) stored under controlled temperatures below ambient levels,

the eligible processes are all processes and activities involved in any such cooling, freezing or storage.

13. At an installation where plastic materials, or plastic products (whether or not these are finished products), are produced by—

(a) the application of heat and pressure to, or

(b) a chemical reaction involving,

plastics powder, granules, shredded waste or liquid, the eligible processes are as follows: injection moulding, reaction injection moulding, compression moulding (including hot and cold press moulding), transfer moulding, structural foam moulding, direct screw transfer moulding, rotational moulding (including slush moulding), flexible foam moulding (including dual component processing), blow moulding, casting, expanded polystyrene moulding, expandable materials processing, mixing and compounding, calendering, powder coating (including dip moulding), sintering, thermoforming (including vacuum forming), pultrusion, filament winding, spread coating, hand lay-up and resin transfer moulding.

14. At an installation where refined salt for use in food products or supplements is prepared or processed from minerals, the eligible processes are any such preparation or processing.

15. At an installation (but not a launderette predominantly offering self-service washes or predominantly serving the domestic market) where textiles are laundered by washing with water, drying and smoothing, the eligible process is any such laundering, except where such laundering is carried out in support of other activities carried out by the business (not being textile rental activities), whether or not such activities are carried out at the installation or site.

16. At an installation, or at an installation on a site, where natural gas is reformed, the eligible process is any such reformation.

17. At an installation where the further refining, conversion or use (otherwise than as a fuel or solvent) of the product of any of the following activities—

(a) refining mineral oils;

(b) the loading, unloading, handling or storage of, or the physical, chemical or thermal treatment of—

(i) crude shale oil;

(ii) where related to another activity described in sub-paragraph (b), any associated gas or condensate; or

(iii) emulsified hydrocarbons intended for use as a fuel,

is carried out in the manufacture of a chemical, the eligible processes are any such refinement, conversion or use.

18. At an installation where unsaturated hydrocarbon or vinyl chloride (other than a pre-formulated resin or pre-formulated gel coat which contains any unsaturated hydrocarbon) is polymerised or co-polymerised, the eligible processes are any such polymerisation or co-polymerisation.

19. At an installation where—

(a) toluene di-isocyanate or other di-isocyanate of comparable volatility or, where partly polymerised, partly polymerised di-isocyanates or prepolymers of those monomers is used, and

(b) where the use of any of the chemicals described in sub-paragraph (a) may result in a release into the air which contains such a di-isocyanate monomer,

the eligible processes are any such use.

20. At an installation, or at an installation on a site, where polyurethane foams or polyurethane elastomers are flame bonded, the eligible process is any such flame bonding.

21. At an installation, or at an installation on a site, where carbon disulphide, pyridine or any substituted pyridine are recovered, the eligible process is any such recovery.

22. At an installation where organic compounds are produced except the production of—

(a) hydrocarbons (linear or cyclic, saturated or unsaturated, aliphatic or aromatic);

(b) organic compounds containing oxygen (for example alcohols, aldehydes, ketones, carboxylic acids, esters, ethers, peroxides, phenols, epoxy resins);

(c) organic compounds containing sulphur (for example sulphides, mercaptans, sulphonic acids, sulphonates, sulphates and sulphones and sulphur heterocyclics);

(d) organic compounds containing nitrogen (for example amines, amides, nitrous-, nitro-or azo-compounds, nitrates, nitrogen heterocyclics, cyanates, isocyanates, di-isocyanates and di-isocyanate prepolymers);

(e) organic compounds containing phosphorus (for example substituted phosphines and phosphate esters);

(f) organic compounds containing halogens (for example halocarbons, halogenated aromatic compounds and acid halides);

(g) organometallic compounds (for example lead alkyls, Grignard reagents and lithium alkyls);

(h) plastic materials (for example polymers, synthetic fibres and cellulose-based fibres);

(i) synthetic rubbers;

(j) dyes and pigments;

(k) surface-active agents,

the eligible process is any such production.

23. At an installation where hydrogen cyanide or hydrogen sulphide is used in a manufacturing process except where that manufacturing process is an activity listed in Part 2 of Schedule 1 (activities, installations and mobile plant) to the Environmental Permitting (England and Wales) Regulations 2016(**a**), the eligible process is any such use.

24. At an installation where solvent is reclaimed or regenerated, the eligible processes are any such reclamation or regeneration.

25. At an installation where raw and part processed hides and skins are processed, dressed or finished to produce part processed leather intermediates or finished leather, the eligible processes are any such processing, dressing or finishing.

26. At an installation where glass frit or enamel frit is manufactured or used in any activity where that activity is related to its manufacture, the eligible processes are any such manufacture or use.

27. At an installation where the main activity is the processing of red meat, the eligible process is any such processing.

28. At an installation, or at an installation on a site, where lead or any lead alloy is produced, melted or recovered by—

(a) chemical means, or

(b) the use of heat,

the eligible processes are any such production, melting or recovery.

29. At an installation where any non-ferrous metal or alloy is refined, the eligible process is any such refinement.

30. At an installation where—

(a) gallium, indium, palladium, tellurium or thallium is recovered, and

(b) that recovery may result in the release of the chemicals in paragraph (a) into the air,

the eligible process is any such recovery.

31. At an installation where—

(a) beryllium, selenium or an alloy containing one or both of those materials is used in manufacturing or repairing, and

(b) that manufacturing or repairing may result in the release into the air of—

(i) oxides of sulphur and other sulphur compounds;

(ii) oxides of nitrogen and other nitrogen compounds;

(iii) oxides of carbon;

(iv) organic compounds and partial oxidation products;

(v) metals, metalloids and their compounds;

(vi) asbestos (suspended particulate matter and fibres), glass fibres and mineral fibres;

(vii) halogens and their compounds;

(viii) phosphorus and its compounds;

(ix) particulate matter,

(**a**) S.I. 2016/1154, amended by S.I. 2019/39.

the eligible process is any such use.

32. At an installation where granulated blast furnace slag is ground, the eligible process is any such grinding.

33. At an installation where hazardous waste is incinerated in a waste incineration plant or a waste co-incineration plant, the eligible process is any such incineration.

34. At an installation where non-hazardous waste is incinerated in a waste incineration plant or a waste co-incineration plant, the eligible process is any such incineration.

35. At an installation where one of the following wood-based panels are produced—

(a) oriented strand board,

(b) particleboard, or

(c) fibreboard,

the eligible process is any such production.

36.—(1) Subject to the exceptions in sub-paragraph (2), at an installation where—

(a) any process (other than for re-painting or re-spraying of or of parts of aircraft or road or railway vehicles) for applying to a substrate, or drying or curing after such application, printing ink or paint or any other coating material as, or in the course of, a manufacturing activity, and

(b) the process may result in the release into the air of particulate matter of any volatile organic compound and is likely to involve the use of—

(i) the application in solid form of printing ink, paint or other coating material,

(ii) the spraying of metal coating in molten form,

(iii) the use of organic solvents in respect of any cold set web offset printing activity or any sheet fed offset litho printing activity, or

(iv) the use of organic solvents in respect of any activity not mentioned in sub-paragraph (iii),

the eligible process is any such process.

(2) But paragraph (1) shall not apply in relation to any installation where one of the processes or activities listed in the below provisions is carried out—

(a) Part A(1) or Part A(2) of Section 6.4 (coating activities, printing and textile treatments) of Part 2 of Schedule 1 to the Environmental Permitting (England and Wales) Regulations 2016, or

(b) Part A(2)(c) of Section 2.1 (ferrous metals) of Part 2 of Schedule 1 to those Regulations.

37. At an installation where a data facility is being leased or licensed for use as a data centre, the eligible process is any such use.

38. At an installation where—

(a) an unprocessed log undergoes semi-processing (“a semi-processed log”), or

(b) a semi-processed log is kiln dried, graded, planed, shaped or chemically treated where this occurs at the same installation or site where the log underwent semi-processing,

the eligible processes are any such semi-processing, kiln drying, grading, planing, shaping or chemical treatment.

39. At an installation where waste plastic products are mechanically recycled, the eligible processes are any such processes that produce plastic flakes or granulates, but only where they include sorting, label and contaminant removal, cleaning, and grinding.

40.—(1) At an installation where spirit drink is packaged into a retail container and closures are applied on packaging lines, the eligible processes are any such packaging or application taking place on those packaging lines.

(2) For the purposes of paragraph 1, packaging lines include secondary packaging processes, labelling, placement of retail containers into cases and automated palletising operations.

41. At an installation where automotive grade battery cells are produced using all of the following processes—

(a) electrode manufacture,

(b) cell assembly,

(c) cell formation, and

(d) cell final testing,

the eligible processes are those processes.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations revoke and remake the Climate Change Agreements (Energy-Intensive Installations) Regulations 2006 (S.I. 2006/59) ("the EII Regulations"), and amend the Climate Change Agreements (Eligible Facilities) Regulations 2012 (S.I. 2012/2999) ("the EF Regulations") and the Climate Change Agreements (Administration) Regulations 2012 ("the Admin Regulations") (S.I. 2012/1976).

The Regulations concern the scheme providing for a reduced rate of climate change levy (CCL) established under Part IV of Schedule 6 to the Finance Act 2000 (c. 17). Under the scheme, the reduced rate will apply to facilities that have entered into a climate change agreement (a voluntary agreement between such a facility and the Environment Agency) and have met agreed targets for their energy use or emissions in target periods. If a facility does not meet any target for a target period it may pay a buy-out fee on each tonne of carbon dioxide equivalent by which it falls short of meeting that target, and thus remains eligible for the reduced CCL rate. To enter into a climate change agreement, a facility must be an installation and must meet the criteria set out in the EF Regulations.

Installations are described in paragraph 51 of Schedule 6 to the Finance Act 2000. These Regulations amend the scope of the types of installations covered by paragraph 51 as provided for by the EII Regulations. The EF Regulations require installations falling under the EII Regulations to carry on an eligible process in order to be a facility. These Regulations consolidate and clarify these requirements.

The Admin Regulations deal with the administration of the scheme, including the formula for calculating the buy-out fee. These Regulations correct one of the figures included in that formula.

Regulations 2 to 4 provide for definitions previously contained in the EF Regulations for the purpose of interpreting these Regulations. Where those definitions refer to provisions in European Union (EU) legislation (or those provisions contain cross-references to other provisions in EU legislation), their reading has been modified where necessary to ensure they are operable in light of the United Kingdom's withdrawal from the EU. The modified reading of these provisions applies only for the purposes of interpreting these Regulations.

Regulation 5 sets out the types of installations covered by paragraph 51. It requires that installations are of a type set out in the Schedule and carry on a corresponding eligible process set out in the Schedule. Paragraphs 1 to 38 of the Schedule combines the descriptions of installations and eligible processes included in the EII and EF Regulations. Paragraph 8 of the Schedule to the EII Regulations, which provided for any installation not otherwise covered by paragraph 51 to be an installation, has been removed. Paragraphs 39 to 41 of the Schedule provide for new types of installations carrying on new types of eligible processes to be covered by paragraph 51. They relate to installations for—

(a) the mechanical recycling of plastic;

(b) the packaging of spirits; and

(c) the production of automotive grade battery cells.

Regulation 6 makes consequential amendments to the EF Regulations.

Regulation 7 amends the figure "H" (the carbon emission factor for gas) used in the formula to calculate the buy-out fee set out in regulation 12 of the Admin Regulations.

Regulation 8 consequentially amends the Climate Change Agreements (Miscellaneous Amendments) Regulations 2006 (S.I. 2006/1848) and revokes the EII Regulations.

A Tax Information and Impact Note covering this instrument will be published on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

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