STATUTORY INSTRUMENTS

2006 No. 954

CLIMATE CHANGE LEVY

The Climate Change Levy (General) (Amendment) Regulations 2006

Made - - - -	*29th March 2006*
Laid before the House of Commons	*29th March 2006*
Coming into force - -	*1st April 2006*

The Commissioners for Her Majesty's Revenue and Customs(**a**) make the following Regulations in exercise of the powers conferred by section 30 of and Schedule 6 paragraphs 22(1), 43(4), 43(5), 146(2), 146(7) and 147 to the Finance Act 2000(**b**):

1.—(1) These Regulations may be cited as the Climate Change Levy (General) (Amendment) Regulations 2006 and come into force on 1st April 2006.

(2) They amend the Climate Change Levy (General) Regulations 2001(**c**) as follows.

2. After regulation 35(3) (certification of half-rate supply), insert—

"(4) This regulation does not apply to a supply made after 31st March 2006.

(5) Paragraphs (6) to (9) have effect for determining when a supply is to be regarded as made for the purposes of paragraph (4)(**d**).

(6) A supply—

(a) of electricity, or

(b) of gas that is in a gaseous state and is of a kind supplied by a gas utility,

is to be regarded as made at the time when the electricity or gas is actually supplied.

(7) In the case of a supply of a taxable commodity not falling within paragraph (6) by a person who is resident in the United Kingdom—

(a) if the commodity is to be removed, the supply is to be regarded as made at the time of the removal,

(b) if the commodity is not to be removed, the supply is to be regarded as made when the commodity is made available to the person to whom it is supplied.

(**a**) The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of that Act 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**) 2000 c.17.

(**c**) S.I. 2001/838, to which there are amendments not relevant to these Regulations.

(**d**) These rules adapt those of a resolution passed by the House of Commons on 28th March 2006 and having statutory effect, under section 1 of the Provisional Collection of Taxes Act 1968 (c.2), for the abolition of climate change levy's half-rate supplies after 31st March 2006. Relevant amendments were made to section 1 by section 60 of the Finance Act 1968 (c.44), section 205 of the Finance Act 1993 (c.34), section 50 of the Finance (No. 2) Act 1997 (c.58), and Schedule 7 paragraph 1 to the Finance Act 2000 (c.17).

This paragraph does not apply if paragraph (9) (deemed self-supply) applies in the case of the supply.

(8) In the case of a supply of a taxable commodity not falling within paragraph (6) by a person who is not resident in the United Kingdom, the supply is to be regarded as made—

(a) when the commodity is delivered to the person to whom it is supplied, or

(b) if earlier, when it is made available in the United Kingdom to that person.

This paragraph does not apply if paragraph (9) (deemed self-supply) applies in the case of the supply.

(9) In any case where, by virtue of paragraph 23(3) of the Act(**a**), a person is, for the purposes of the Act, deemed to make a supply to himself of a quantity of a taxable commodity—

(a) which he has produced, and

(b) which does not fall within paragraph (6),

the supply is to be regarded as made at the time when he produced that particular quantity of the taxable commodity.".

3. After regulation 42(2) (supplies to horticultural producers by non-registrable electricity producers), insert—

"(3) This regulation does not apply to a supply made after 31st March 2006.

(4) Regulations 35(6) to 35(9) (cessation of certification following abolition of half-rate supplies) have effect for determining when a supply is to be regarded as made for the purposes of paragraph (3).".

4. After Schedule 1 paragraph 2 (certification in the case of half-rate supplies, etc), insert—

"**2A.**—(1) For a supply made after 31st March 2006, the CCL relief formula in paragraph 2 is as follows (and the notes there, except the one about "0.5H", apply accordingly).

$$P = \frac{(C + M + 0.8R)}{Q} \times 100$$

(2) Regulations 35(6) to 35(9) (cessation of certification following abolition of half-rate supplies) have effect for determining when a supply is to be regarded as made for the purposes of sub-paragraph (1).".

David Varney
Paul Gray

29th March 2006 Two of the Commissioners for Her Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make consequential amendments to the rules about how exemptions from climate change levy are claimed and made available following the abolition after 31st March 2006(**b**) of the half-rate for supplies of electricity, gas and solid fuels to horticultural producers.

Regulations 2 and 4 suspend(**c**) the provisions for such producers certifying to energy suppliers

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(**a**) Regulation 2(1) of S.I. 2001/838 provides that in those Regulations "the Act" refers to Schedule 6 to the Finance Act 2000 (c.17).

(**b**) Under a resolution passed by the House of Commons on 28th March 2006 and having statutory effect under section 1 of the Provisional Collection of Taxes Act 1968 (c.2).

(**c**) Pending their future revocation.

entitlement to the half-rate for supplies physically made after 31st March 2006(**a**).

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of business, charities or voluntary bodies.

(**a**) Regulation 3 does similar for producers of electricity who supply it to horticultural producers, but without benefiting from the exemption for supplies for electricity production under the Finance Act 2000 (c.17) Schedule 6 paragraph 14(1).

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