SCHEDULE 2

Article 3(4)

Amendments to the 2010 Order

- 1. The 2010 Order is amended as follows.
- 2. In article 3 (interpretation)—
 - (a) at the end of the definition of "account holder", insert "or, after the end of 31st March 2022, the public body, undertaking or other person in whose name an account in the Registry was held at the end of 31st March 2022";
 - (b) at the end of the definition of "third party", insert "before the end of 31st March 2022".
- **3.** In article 13(3) (administrator's duty to maintain a list of participants), at the beginning, insert "Until the end of 31st March 2025."
 - **4.** In article 54 (cancellation of allowances and surplus surrendered allowances)—
 - (a) in paragraph (4)(b), after "request", insert "before the end of 31st March 2025";
 - (b) after paragraph (4), insert—
 - "(4A) Where the account holder makes a request to the Secretary of State for repayment during the period beginning with 1st April 2022 and ending with 31st March 2025 with respect to any allowances held in the compliance account at the end of 31st March 2022, the Secretary of State may make a repayment to the account holder.";
 - (c) in paragraph (5), after "paragraph (4)", insert "or paragraph (4A)".
 - **5.** In article 55 (allowances and trading)—
 - (a) in paragraph (1), at the beginning, insert "Until the end of 31st March 2025,";
 - (b) in paragraph (2), at the beginning, insert "Before 1st April 2022,".
 - 6. In article 68(1) (the Registry), at the beginning, insert "Until the end of 31st March 2022".
 - 7. In article 72 (cancellation of registration of participants)—
 - (a) in paragraph (4), after "is cancelled", insert "before the end of 31st March 2022";
 - (b) after paragraph (6), insert—
 - "(7) Nothing in this Order requires the administrator to cancel the registration of a participant after the end of 31st March 2025.".
 - 8. After article 73 (account holders), insert—

"Accounts on or after 1st April 2022

73A. On 1st April 2022, the administrator must close the compliance accounts, the cancellation accounts and any other accounts set up under this Order.

Communications on or after 1st April 2022

- **73B.**—(1) Communications occurring on or after 1st April 2022 between the administrator and—
 - (a) a participant; or
 - (b) a third party,

must take place in writing.

(2) Communications referred to in paragraph (1) may take place by post or by electronic means.

Records and information on or after 1st April 2022

- **73C.**—(1) During the period beginning with 1st April 2022 and ending with 31st March 2025 ('the relevant period'), the administrator must maintain a record of the information held in the Registry at the end of 31st March 2022.
 - (2) The record referred to in paragraph (1) may be stored electronically.
- (3) The record referred to in paragraph (1) must include a record of the information referred to in paragraph 2 of Schedule 7 as at the end of 31st March 2022.
 - (4) If—
 - (a) a participant; or
 - (b) an account holder,

makes a request in writing during the relevant period to the administrator to provide the information referred to in paragraph (5), the administrator must provide that information as soon as reasonably practicable.

- (5) The information referred to in this paragraph is the information that would have been provided by the Registry on 31st March 2022 in accordance with paragraph 2 of Schedule 7 to that participant or account holder.
 - (6) The request and information may be made and provided electronically.".
- 9. In article 97 (failures in respect of annual reports), after paragraph (5), insert—
 - "(6) After the end of 28th February 2022, the administrator must not impose a penalty requiring a participant to acquire and surrender additional allowances under paragraph (4) (b)."
- **10.** In article 100 (failures to surrender allowances contrary to Part 6), after paragraph (3), insert—
 - "(4) After the end of 28th February 2022, the administrator must not impose a penalty requiring a participant to acquire and surrender additional allowances under paragraph (2) (a)."
 - 11. In article 105 (blocking and publication)—
 - (a) after paragraph (1), insert—
 - "(1A) The penalty of blocking must not be—
 - (a) imposed; or
 - (b) if already imposed, continued,

after the end of 31st March 2022.";

- (b) after paragraph (2), insert—
 - "(2A) The penalty of publication must not—
 - (a) be imposed; or
 - (b) if already imposed, be continued,

after the end of 31st March 2022.".