
EXPLANATORY NOTE

(This note is not part of the Regulations)

1. These Regulations make provision about registration for climate change levy (CCL) and certain related matters. They take effect on 29 January 2001 in accordance with Part I.

2. People who carry out or intend to carry out activities that make them registrable for CCL must notify Customs and Excise accordingly. Part II regulates the notification process. In general, a person has 30 days to notify Customs using Form CCL 1. Partnership details must be notified individually using Form CCL 2. Customs may require further details in particular cases. Provision is also made for notifying Customs about errors and changes in circumstances.

3. Under Part III Customs can allow eligible companies to form CCL groups. Such treatment does not alter CCL becoming due on a supply. However group members will account for levy on a joint return made by the group's representative member. Provision is made for changes in the composition of the group, or the identity of the representative member, and for the ending of group treatment.

4. Part IV makes provision about who is responsible for certain CCL requirements in the case of partnerships and unincorporated associations.

It also makes provision for the voluntary or compulsory appointment of tax representatives for taxpayers who are not resident in the United Kingdom. There are detailed rules about changes to the arrangements.

5. A breach of these provisions may lead to a penalty under Part V of these Regulations or, in certain cases, under Schedule 6 to the Finance Act 2000.

6. Part VI defines some of the expressions used elsewhere in the Regulations.