
STATUTORY INSTRUMENTS

2001 No. 838

The Climate Change Levy (General) Regulations 2001

PART II

**ACCOUNTING, PAYMENT, RECORDS, TAX
CREDITS, REPAYMENTS, SET-OFF, ETC.**

Corrections to CCL returns

27.—(1) A registrable person shall correct any error made by him in accounting for CCL or in connection with his CCL account and, as appropriate, make any adjustment required by regulation (5)(1)(b) (adjustments to CCL returns).

(2) That correction or adjustment shall be made within such time and by means of such payment, financial adjustment, entry in accounts or other method as the Commissioners may require.

(3) This regulation has effect subject to, as the case requires—

- (a) the time limit applying to regulations 14(1), 17(1) and 17(2) (tax credits) (see regulations 14(5) and 17(4)—amounts paid more than three years before claim made and assessment subject to time limit in paragraph 69 of Act);
- (b) the time limit applying to paragraph 8(1) of the Schedule (recipient's tax credit) (see paragraph 8(5) of the Schedule—amounts paid more than three years before claim made);
- (c) a time limit of three years after the end of the accounting period in relation to which the error was made or the adjustment became required; or
- (d) any time limit for an assessment in relation to the error in question (see paragraphs 78(1), 78(2)(d), 79 and 80 of the Act).