

2003 No. 2633

CLIMATE CHANGE LEVY

**The Climate Change Levy (General) (Amendment) (No. 2)
Regulations 2003**

Made - - - - - *9th October 2003*
Laid before the House of Commons *10th October 2003*
Coming into force - - - *1st November 2003*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 30 of and Schedule 6 paragraphs 19(3), 146(1) and 146(2) to the Finance Act 2000^(a), hereby make the following Regulations:

1. These Regulations may be cited as the Climate Change Levy (General) (Amendment) (No. 2) Regulations 2003 and come into force on 1st November 2003.

2. After regulation 47(2) of the Climate Change Levy (General) Regulations 2003^(b) insert —

“(2A) For the purposes of this Part and paragraphs 19 and 20 of the Act, coal mine methane shall be regarded as a renewable source and not a fossil fuel (see paragraph 19(4A) of the Act^(c)).”.

09 October 2003
New King’s Beam House, London SE1 9PJ

Michael Hanson
Commissioner of Customs and Excise

(a) 2000 c. 17; paragraph 147 of Schedule 6 to the Finance Act 2000 provides that “prescribed” means prescribed by regulations made by the Commissioners under Schedule 6 and “the Commissioners” means the Commissioners of Customs & Excise.
(b) S.I. 2001/838, amended by S.I. 2003/604; there is another amending instrument but it is not relevant.
(c) 2000 c. 17; paragraph 19(4A) was inserted into Schedule 6 to the Act by section 126 of the Finance Act 2002 (c. 23) and has effect in relation to supplies of electricity made on or after 1st November 2003, the day appointed by the Treasury for the purposes of that section.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These regulations amend regulation 47 of the Climate Change Levy (General) Regulations 2001 (S.I. 2001/838) as of 1st November 2003, by inserting a new paragraph (2A).

This amendment makes provision for coal mine methane to be regarded as a renewable source for the purposes of the climate change levy exemption for electricity from renewable sources.

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