

2003 No. 665

CLIMATE CHANGE LEVY

**The Climate Change Levy (Use as Fuel) (Amendment)
Regulations 2003**

Made - - - - - *11th March 2003*

Coming into force - - - *12th March 2003*

The Treasury, in exercise of the powers conferred on them by section 30 of, and paragraphs 18(2), 18(3) and 146(7) of Schedule 6 to, the Finance Act 2000^(a), and of all other powers enabling them in that behalf, hereby make the following regulations, a draft of which has, in accordance with paragraph 146(3) of that Schedule, been laid before Parliament and approved by a resolution of the House of Commons:

1.—(1) These Regulations may be cited as the Climate Change Levy (Use as Fuel) (Amendment) Regulations 2003 and come into force on the day after the day on which they are made.

(2) They take effect in relation to supplies of taxable commodities made on or after the day on which they come into force.

2.—(1) Amend the Schedule to the Climate Change Levy (Use as Fuel) Regulations 2001^(b) as follows.

(2) In part C (“Dual Use Functions”), insert after paragraph 34—

“34A. Coal, coke and natural gas used as chemical reductants in the blast furnace production of zinc and other non-ferrous metals.

34B. Liquid propane used in the production of ethylene where heat is provided either by combustion of the waste products or from another source.

34C. Coal and coke used in the recarburing of iron and steel.

34D. Natural gas used purely as a feedstock in the production of carbon black.”.

(3) In part D (“Non Heating Uses”), insert after paragraph 43—

“44. Liquefied petroleum gas used as feedstock in the cracking process to produce lower olefins.

45. Lower olefins used as a feedstock for conversion by chemical processes.

46. Coke used in the manufacture of titanium dioxide by the chloride process.”.

*Nick Ainger
John Heppell*

Two of the Lords Commissioners of
Her Majesty’s Treasury

11th March 2003

^(a) 2000 c. 17.
^(b) S.I. 2001/1138.

EXPLANATORY NOTE

(This note is not part of the Regulations)

A supply of a taxable commodity may be exempt from Climate Change Levy if it is made to a person who does not intend to use the commodity as fuel**(a)**.

The Treasury may specify by regulations uses of a commodity that are or are not to be taken as being uses as fuel**(b)**.

Regulation 2 amends the Climate Change Levy (Use as Fuel) Regulations 2001 to specify a further seven uses of taxable commodities as uses of those commodities otherwise than as fuel.

(a) Paragraph 18(1) of Schedule 6 to the Finance Act 2000.

(b) Paragraph 18(2).

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