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STATUTORY INSTRUMENTS

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**2011 No. 684**

**CLIMATE CHANGE LEVY**

**The Climate Change Levy (General)  
(Amendment) Regulations 2011**

<i>Made</i>	- - - -	<i>2nd March 2011</i>
<i>Laid before the House of Commons</i>	- - - -	<i>9th March 2011</i>
<i>Coming into force</i>	- -	<i>1st April 2011</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by paragraphs 22, 44(3), 44(4) and 146(4) of Schedule 6 to the Finance Act 2000<sup>(1)</sup>:

**Citation, commencement and effect**

1. These Regulations may be cited as the Climate Change Levy (General) (Amendment) Regulations 2011 and come into force on 1st April 2011.
2. The amendment made by regulation 5 does not affect any liability to a penalty incurred before the coming into force of these Regulations.

**Amendments to the Climate Change Levy (General) Regulations 2001**

3. The Climate Change Levy (General) Regulations 2001<sup>(2)</sup> are amended as follows.
4. For regulation 37(5), substitute—

“(5) A recipient who delivers a supplier certificate to a supplier must deliver to the Commissioners within 30 days of doing so any supporting analysis document.”.
5. In regulation 60(1)(h), omit “14(1), 14(2).”.
6. In Schedule 1—

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(1) [2000 c. 17](#); paragraph 44 was substituted by paragraphs 1 and 7 of Schedule 2 to the Finance Act [2007 \(c. 11\)](#), and amended by sections 117 and 118 of, and paragraphs 2 and 6 of Schedule 59 to, the Finance Act [2009 \(c. 10\)](#). Regulations made under paragraphs 22 and 44 of Schedule 6 are to be made by the Commissioners; paragraph 147 defines “the Commissioners” as meaning the Commissioners of Customs and Excise. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act [2005 \(c. 11\)](#). Section 50(1) of the latter Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(2) [S. I. 2001/838](#); relevant amending instruments are [S. I. 2003/604](#), [2005/1716](#), [2007/2903](#).

- (a) in the formula in paragraph 2, for “0.8R” substitute “0.65R”;
- (b) in paragraph 2, for “0.8R = 80%” substitute “0.65R = 65%”;
- (c) in paragraph 12, after sub-paragraph (1) insert—
  - “(1A) The recipient must deliver to the supplier a further certificate updating the information in the original supplier certificate where the recipient’s entitlement to claim relief is affected by any change to the CCL relief formula.
  - (1B) The further certificate referred to in sub-paragraph (1A) must be delivered to the supplier no later than the date on which the recipient’s first annual review following the change in the CCL relief formula must be completed.
  - (1C) For the purpose of sub-paragraph (1B), “annual review” means the review required by paragraph 5(1) in relation to the original supplier certificate.
  - (1D) If the recipient is required to deliver a further certificate in accordance with sub-paragraph (1A) and fails to do so within the time limit specified in sub-paragraph (1B), paragraph 101 of the Act shall apply accordingly (civil penalties: incorrect certificates).”;
- (d) omit paragraph 14.

2nd March 2011

*Mike Eland*  
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Two of the Commissioners for Her Majesty’s  
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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Climate Change Levy (General) Regulations 2001 ([S.I. 2001/838](#), the “General Regulations”).

Regulation 4 removes the requirement for the recipient of excluded, exempt or reduced rate supplies of taxable commodities to provide a copy of the supplier certificate to the Commissioners for Her Majesty’s Revenue and Customs (“HMRC”). The certificate represents that the supply or a quantified part of the supply meets the requirements for the exclusion, exemption or reduced rate claimed.

Regulation 6(d) removes the requirement for a supplier of excluded, exempt or reduced rate supplies to provide a summary of the information contained in the supplier certificate to HMRC. Regulation 5 amends the penalty provisions of the General Regulations in consequence of regulation 6(d), but regulation 2 preserves the position in relation to events taking place before 1st April 2011.

Regulations 6(a) and 6(b) amend the formula used in the case of excluded, exempt or reduced-rate supplies to calculate the percentage of the supply on which climate change levy (“CCL”) is not due. These amendments are made in consequence of the change to the reduced rate of CCL made by section 18 of the Finance Act [2010 \(c. 13\)](#).

Regulation 6(c) requires a recipient of excluded, exempt or reduced-rate supplies to deliver a fresh supplier certificate to the supplier within a specified time whenever the recipient’s entitlement to claim relief is affected by a change to the CCL relief formula.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.