
STATUTORY INSTRUMENTS

2012 No. 943

**The Climate Change Levy (General)
(Amendment) Regulations 2012**

Amendments to the Climate Change Levy (General) Regulations 2001

11. In Schedule 1—

- (a) in the heading after “EXEMPT” insert “, **RECYCLING LOWER-RATE**”;
- (b) in paragraph 2—
 - (i) in the CCL relief formula, after “0.65R” insert “+ 0.8L”;
 - (ii) in the definition of “M” omit sub-paragraph (fa);
 - (iii) after the definition of “0.65R” insert—

“0.8L = 80% of the quantity of the taxable commodity referable to the sum of every recycling lower-rate part.”;
- (c) in paragraph 3(1)—
 - (i) after “regulation 35(2)” insert “(recycling lower-rate and reduced-rate)”;
 - (ii) for “(reduced rates)” substitute “(reduced-rate for certain supplies to a facility covered by a climate change agreement)”;
- (d) in paragraph 5—
 - (i) in sub-paragraph (7)—
 - (aa) for “45A” substitute “43B”;
 - (bb) for “Reduced-rate supplies” substitute “Supplies for use in scrap metal recycling and reduced-rate supplies”;
 - (ii) in sub-paragraphs (8) and (9C) for “45A(2)” substitute “43B(2)”;
 - (iii) in sub-paragraph (9) for “45A(2)(a)” substitute “43B(2)(a)”;
- (e) in paragraph 6(1)—
 - (i) in sub-paragraph (c) before “a reduced-rate supply” (in both places) insert “a recycling lower-rate supply or”;
 - (ii) after sub-paragraph (c) insert—

“(ca) after a taxable supply has been made on the basis that it was (to any extent) a recycling lower-rate supply, it is determined that the supply was such a supply to a greater extent than previously determined.”;
- (f) in paragraph 9(5) for “three” substitute “4”.