DRAFT STATUTORY INSTRUMENTS

2009 No.

CLIMATE CHANGE LEVY

The Climate Change Levy (Solid Fuel) (Revocation) Regulations 2009

Made - - - - ***

Coming into force - - 1st January 2010

The Treasury make these Regulations exercising the power conferred by paragraph 3(3) of Schedule 6 to the Finance Act 2000(a).

A draft of this instrument was laid before Parliament and approved by a resolution of the House of Commons, in accordance with paragraph 146(3) of that Schedule.

- **1.** These Regulations may be cited as the Climate Change Levy (Solid Fuel) (Revocation) Regulations 2009 and come into force on 1 January 2010.
 - 2. The Climate Change Levy (Solid Fuel) Regulations 2001(b) are revoked.

Date Two of the Lords Commissioners of Her Majesty's Treasury

⁽b) S.I. 2001/1137.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Supplies of solid fuel(a) valued at no more than £15 per tonne(b) become subject to climate change levy, starting on 1 January 2010.

Such fuel was previously not subject to the levy because of the Climate Change Levy (Solid Fuel) Regulations 2001 (S.I. 2001/1137), which this instrument revokes.

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.

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⁽a) Coal and lignite; coke, and semi-coke, of coal or lignite; petroleum coke – see regulation 2(2) of S.I. 2001/1137.

⁽b) On the basis of its open market value – see regulations 2(1)(b) and 2(2) of S.I. 2001/1137.