

2001 No. 1137

CLIMATE CHANGE LEVY

The Climate Change Levy (Solid Fuel) Regulations 2001

Made - - - - *22nd March 2001*
Coming into force *1st April 2001*

The Treasury, in exercise of the powers conferred on them by section 30 of and paragraphs 3(3), 146(1) 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. These Regulations may be cited as the Climate Change Levy (Solid Fuel) Regulations 2001 and shall come into force on 1st April 2001.

2.—(1) Solid fuel is not a taxable commodity for the purposes of Schedule 6 to the Finance Act 2000 if—

- (a) a supply of that solid fuel would otherwise be chargeable with CCL, but
- (b) at the time when that supply would be treated as taking place the solid fuel in question has an open market value not exceeding £15 per tonne.

(2) In this regulation—

“CCL” refers to climate change levy;

“solid fuel” refers only to coal and lignite; coke, and semi-coke, of coal or lignite; petroleum coke;

“time when the supply would be treated as taking place” refers to the time of supply determined by or under paragraphs 25 to 39 of Schedule 6 to the Finance Act 2000;

“open market value” refers to the amount that would, by virtue of sections 19(2) and 19(5) of the Value Added Tax Act 1994^(b) and on the basis that no CCL is chargeable, fall to be taken as the value of a supply of that solid fuel for the purposes of value added tax if the supply were for such consideration in money as would be payable by a person standing in no such relationship with any person as would affect that consideration.

David Jamieson
Greg Pope

22nd March 2001

Two of the Lords Commissioners of Her Majesty’s Treasury

^(a) 2000 c. 17.
^(b) 1994 c. 23.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide that solid fuel with an open market value not exceeding £15 per tonne at the time it is supplied is not a taxable commodity for the purposes of climate change levy.

£1.50

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