
STATUTORY INSTRUMENTS

2001 No. 7

**The Climate Change Levy (Registration and
Miscellaneous Provisions) Regulations 2001**

**PART III
GROUPS**

Liability for levy due from members of a group

7.—(1) Group treatment shall not affect a body corporate being charged with levy in respect of a taxable supply whether to or from another member of the group or otherwise.

(2) However any levy with which a body corporate is charged in respect of a taxable supply treated as made while that body corporate is a member of a group shall be treated for the purposes of the Act as if it were the representative member for that group (instead of that body) which is charged with the levy.

(3) Accordingly the obligation on a member of a group to make a return pursuant to regulations made under paragraph 41 of the Act shall be discharged by the representative member making a return representing the aggregate of what would be the individual returns for the group members were it not for the group treatment.

(4) All bodies corporate who are members of a group when any levy becomes due from the representative member, together with any bodies corporate who become members of the group while any levy remains unpaid, shall be jointly and severally liable for any levy due from the representative member.

(5) References in this regulation to levy being or becoming due from the representative member include references to any amounts being or becoming recoverable as if they were levy due from that member.