
STATUTORY INSTRUMENTS

2001 No. 838

The Climate Change Levy (General) Regulations 2001

PART VI

DEATH, INCAPACITY, INSOLVENCY, TRANSFERS

Individuals: death or incapacity

55.—(1) The Commissioners may, for CCL purposes and subject to this regulation, treat a person who carries on relevant activities on behalf of an individual who has died or become temporarily incapacitated as if they were the same person.

(2) Such treatment may continue pending someone other than that individual being registered under Part V of the Act in relation to those activities or the incapacity ceasing.

(3) A person who carries on relevant activities in the circumstances described in paragraph (1) must notify the Commissioners of this in writing and that notification must also include the date of death or the date and nature of the incapacity.

(4) This notification must be delivered to the Commissioners within 21 days starting with the day after the person begins carrying on the relevant activities.

(5) In this regulation, “relevant activities” refers to any activities in relation to which the individual in question is or was a registrable person.

Insolvency

56.—(1) The Commissioners may, for CCL purposes and subject to this regulation, treat a person who carries on relevant activities of a registrable person to whom an insolvency procedure is applied as if they were the same person.

(2) Such treatment may continue pending someone other than that registrable person being registered under Part V of the Act in relation to those activities or the insolvency procedure no longer being applied.

(3) A person who carries on relevant activities in the circumstances described in paragraph (1) must notify the Commissioners of this in writing and that notification must also include the date the insolvency procedure was first applied.

(4) This notification must be delivered to the Commissioners within 21 days starting with the day after the person begins carrying on the relevant activities.

(5) In this regulation—

“relevant activities” refers to any activities in relation to which the individual in question is or was a registrable person;

“registrable person” may include, as appropriate, the estate of a deceased individual.

6) An insolvency procedure is applied to a person for the purposes of this regulation in the circumstances described by paragraphs 120(7) to 120(9) of the Act (insolvency procedures for the purposes of this regulation).

Representatives: death, incapacity or insolvency

57.—(1) If the Commissioners so require, a representative who controls the assets of a registrable person because of death, incapacity or the application of an insolvency procedure shall, for the purposes of CCL and subject to this regulation, be treated as if he was the registrable person.

(2) Any requirement resulting from paragraph (1) for the representative to pay CCL shall only apply to the extent of the assets he controls.

(3) Any other requirement resulting from paragraph (1) shall apply in the same way as it would have applied to the registrable person but for the death, incapacity or insolvency procedure.

(4) In this regulation—

“relevant activities” refers to any activities in relation to which the registrable person in question is or was registrable;

“registrable person” may include, as appropriate, the estate of a deceased individual.

(5) An insolvency procedure is applied to a person for the purposes of this regulation in the circumstances described by paragraphs 120(7) to 120(9) of the Act (insolvency procedures for the purposes of this regulation).

Insolvency: consumers liable to penalty or interest

58.—(1) This regulation applies where, in relation to a person (“the consumer”)—

(a) the Commissioners assess and notify an amount due by way of penalty from the consumer for conduct falling within paragraph 98 (evasion) or 101 (incorrect notification for exclusion or exemption) of the Act;

(b) that amount or any penalty interest it carries remains unpaid; and

(c) an insolvency procedure applies to the consumer.

(2) The person appointed for the purposes of the application of the insolvency procedure (“the appointee”) must notify the Commissioners of this in writing and that notification must also include the date the insolvency procedure first applied.

(3) This notification must be delivered to the Commissioners within 21 days starting with the day after the appointment takes effect or notice of the penalty or interest reaches the appointee, whichever is the later.

(4) Subject to this regulation, the appointee shall be treated to the extent and for the duration of the appointment as the same person as the consumer for the purposes of Part IX of the Act (civil penalties).

(5) An insolvency procedure is applied to a person for the purposes of this regulation in the circumstances described by paragraphs 120(7) to 120(9) of the Act (insolvency procedures for the purposes of this regulation).

Transfers of going concerns

59.—(1) Where—

(a) a business carried on by a person who is registered under Part V of the Act is transferred to another person as a going concern,

(b) the registration of the transferor has not been cancelled,

(c) the transfer requires that the transferor’s registration be cancelled and that the transferee either be registered for CCL or notify the Commissioners that he is registrable for CCL, and

- (d) a written application for this purpose is made to the Commissioners by the transferor and transferee,

the Commissioners may, with effect from the date of the transfer, cancel the registration of the transferor and register the transferee in his place with the registration number previously allocated to the transferor.

(2) Should the Commissioners cancel the registration of the transferor and register the transferee in his place under paragraph (1) then, in order to secure continuity in the application of the Act—

- (a) any liability of the transferor existing at the date of the transfer to make a return or account for or pay CCL shall become the liability of the transferee;
- (b) any entitlement of the transferor, whether or not existing at the date of the transfer, to a tax credit or repayment under the Act, Part II of these Regulations or the Schedule to these Regulations shall become the entitlement of the transferee;
- (c) any other provision by or under the Act relating to CCL that applied to the transferor before his registration was cancelled (or any such provision that continues to apply to the transferor after that cancellation) shall apply to the transferee; and
- (d) any circumstances relating to the application of the Act (or any provision made under the Act) to the CCL affairs of the transferor before his registration was cancelled (or any such circumstances that continue to apply to the transferor after that cancellation) shall apply to the transferee.

(3) In addition to the provisions set out in paragraph (2), where—

- (a) the Commissioners cancel the registration of the transferor and register the transferee in his place under paragraph (1) with effect from a date earlier than the accounting period in which they do so, and
- (b) either the transferor or the transferee has, in relation to any time on or after that date but before the start of that accounting period—
 - (i) made a return,
 - (ii) accounted for CCL, or
 - (iii) claimed a relevant tax credit,

the matters referred to in sub-paragraphs (b)(i) to (b)(iii) shall be treated as having been done by the transferee.