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S T A T U T O R Y I N S T R U M E N T S

2013 No. 1716

CLIMATE CHANGE LEVY

**The Climate Change Levy (General) (Amendment No.2)
Regulations 2013**

<i>Made</i> - - - -	<i>10th July 2013</i>
<i>Laid before the House of Commons</i>	<i>11th July 2013</i>
<i>Coming into force</i> - -	<i>1st August 2013</i>

The Commissioners for Her Majesty's Revenue and Customs(a) make the following Regulations in exercise of the powers conferred by paragraphs 24B(3) and 24D of Schedule 6 to the Finance Act 2000(b):

Citation and commencement

1. These Regulations may be cited as the Climate Change Levy (General) (Amendment No.2) Regulations 2013 and come into force on 1st August 2013.

Amendments to the Climate Change Levy (General) Regulations 2001

2. Amend the Climate Change Levy (General) Regulations 2001(c) as follows.

3. In Schedule 3 (fuels referable to the production of electricity in a combined heat and power station)—

- (a) in paragraph 1—
 - (i) after “CHP Scheme” omit “and”; and
 - (ii) after “CHP Total Fuel Input” insert “and “CHP Total Power Output””;
- (b) in paragraph 2(2)—

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- (a) The regulations made under the powers cited are to be made by the Commissioners; paragraph 147 of Schedule 6 to the Finance Act 2000 (c. 17) defines “the Commissioners” as meaning the Commissioners of Customs and Excise. Section 50(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11) provides that a reference to the Commissioners of Customs and Excise in any enactment shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
 - (b) 2000 c.17; paragraphs 24B and 24D were added by a resolution passed by the House of Commons on 25th March 2013 under section 1 of the Provisional Collection of Taxes Act 1968 (c.2). This resolution has statutory effect but will cease to have effect once provisions corresponding to those in the resolution are enacted in the Finance Act 2013. In any case it will cease to have effect at the end of seven months after the date on which it is expressed to take effect or, if no such date is expressed, after the date on which it is passed. Relevant amendments to section 1 were made by section 60 of the Finance Act 1968 (c.44), section 205(5) of the Finance Act 1993 (c. 34), paragraph 1 of Schedule 7 to the Finance Act 2000 (c. 17), section 112 of the Finance Act 2007 (c. 11) and section 88 of the Finance Act 2011 (c. 11).
 - (c) S.I. 2001/838, amended by S.I. 2013/713; there are other amending instruments but none are relevant.

(i) for the formula substitute the following formula—

$$\left(TFI - \frac{QHO}{\eta h, ref} \right) \times \left(1 - \frac{MO}{TPO} \right)$$

(ii) after the definition of *ηh, ref* insert—

“*MO* is Mechanical Output, which is the amount of power in megawatt-hours (electrical) (MWh) generated by the station in a given annual operation that is used to drive a mechanical load (such as a pump, fan or compressor) through direct coupling, without the use of electricity.

TPO is the CHP Total Power Output for the station on the current CHPQA certificate relating to the station at the time the quantity of the carbon price support rate commodity is brought onto, or arrives at, the CHPQA site.”;

- (c) in paragraph 4(1) and (2), for “and the CHP Qualifying Heat Output” substitute “, the CHP Qualifying Heat Output, the Mechanical Output and the CHP Total Power Output”;
- (d) in paragraph 5(b), for “and CHP Qualifying Heat Output” substitute “, CHP Qualifying Heat Output, Mechanical Output and CHP Total Power Output”.

Simon Bowles
Edward Troup

10th July 2013

Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Climate Change Levy (General) Regulations 2001 (“the General Regulations”) (S.I. 2001/838).

They replace the formula in paragraph 2(2) of Schedule 3 to the General Regulations so that fuels used in a combined heat and power station to produce mechanical outputs of the station are not treated as being referable to the production of electricity and are therefore not subject to the carbon price support rates of climate change levy. They also make consequential amendments to paragraphs 1, 4 and 5 of that Schedule.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.

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