
STATUTORY INSTRUMENTS

2021 No. 675

CLIMATE CHANGE LEVY

**The Climate Change Levy (General)
(Amendment and Modification) Regulations 2021**

<i>Made</i>	- - - -	<i>7th June 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>8th June 2021</i>
<i>Coming into force</i>	- -	<i>1st July 2021</i>

The Commissioners for Her Majesty’s Revenue and Customs, in exercise of the powers, now exercisable by them, conferred by paragraphs 22, 24D and 146(7)(c) of Schedule 6 to the Finance Act 2000(1), make the following Regulations:

Citation and commencement

1.—(1) These Regulations may be cited as the Climate Change Levy (General) (Amendment and Modification) Regulations 2021.

(2) These Regulations come into force on 1st July 2021.

Amendment of the Climate Change Levy (General) Regulations 2001

2. The Climate Change Levy (General) Regulations 2001(2) are amended as follows—

(a) in regulation 51A(1)—

(i) for the definition of “CHPQA”, substitute—

““CHPQA” refers to issue 7 of the Combined Heat and Power Quality Assurance Standard prepared by the Department for Business, Energy and Industrial Strategy (December 2018)(3);”;

(1) 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 the Commissioners of Customs and Excise. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty’s Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11) and section 50(1) of that Act provides that a reference in any enactment to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty’s Revenue and Customs. Paragraph 24D of Schedule 6 to the Finance Act 2000 was inserted by section 200 of and paragraphs 2 and 10 of Schedule 42 to the Finance Act 2013 (c. 29).

(2) S.I. 2001/838, relevantly amended by S.I. 2003/604, 2005/1716, 2013/713, 2013/1716, 2015/947.

(3) Issues 7 and 8 of the Standard are available at <https://www.gov.uk/government/publications/chpqa-standard> or upon request from the Department for Business, Energy and Industrial Strategy at 1 Victoria Street, London SW1H 0ET.

(ii) after that definition, insert—

““CHPQA certificate” means a certificate issued in respect of a combined heat and power station following assessment of the station against criteria in the CHPQA;”; and

(b) in paragraph 1 of Schedule 3, omit the definition of “CHPQA certificate”.

Modification of the Climate Change Levy (General) Regulations 2001

3.—(1) For the period beginning with 1st July 2021 and ending with 28th May 2022, the Climate Change Levy (General) Regulations 2001 are modified in accordance with this regulation.

(2) In regulation 51A(1)—

(a) the definition of “CHPQA”, as it is substituted by regulation 2(a)(i) of these Regulations, has effect as if, after “Strategy”, there were inserted “subject to issue 8 (March 2021) of that Standard”; and

(b) in the definition of “CHPQA certificate”, as it is inserted by regulation 2(a)(ii) of these Regulations, reference to a certificate is to be taken to include any supplementary information.

(3) Where supplementary information has been issued in respect of a station, paragraphs 2(2) and 2(2C) of Schedule 3 are to be read as if—

(a) where reference is made to the “current CHPQA certificate”, that term were a reference to that information; and

(b) in each case, where the words “at the time” appear, the words “referable to the time” were substituted for them.

(4) In this regulation—

“station” has the meaning given by regulation 51A(1) of the Climate Change Levy (General) Regulations 2001;

“supplementary information” means supplementary information issued under the temporary Standard and Guidance Note 60 dated March 2021(4) by the administrator of the arrangements set out in that Standard; and

“the temporary Standard” means issue 8 (March 2021) of the Combined Heat and Power Quality Assurance Standard prepared by the Department for Business, Energy and Industrial Strategy.

*Myrtle Lloyd
Joanna Rowland*

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

7th June 2021

(4) See paragraph GN60.7 of the Guidance. The Guidance Note is available at <https://www.gov.uk/guidance/chpqa-guidance-notes> or upon request from the Department for Business, Energy and Industrial Strategy at 1 Victoria Street, London SW1H 0ET.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Climate Change Levy (General) Regulations 2001 (S.I. 2001/838) to update references in those Regulations to the Combined Heat and Power Quality Assurance Standard (“CHPQA”) and to certificates issued under it.

The purpose of the temporary modifications also made by these Regulations is to update, for the period from 1st July 2021 to 28th May 2022 (inclusive), the definition of the CHPQA, and of certificates issued under it, to refer to issue 8 of the CHPQA and to related guidance notes. These modifications are made in conjunction with similar modifications made by the Renewable Heat Incentive Scheme (Temporary Modification) Regulations 2021 (S.I. 2021/346) and the Combined Heat and Power Quality Assurance (Temporary Modifications) Regulations 2021 (S.I. 2021/656) and will operate until the same end date.

A Tax Information and Impact Note (TIIN) covering this instrument is available on the Government website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.