

Draft Regulations laid before Parliament under paragraph 146(3) of Schedule 6 to the Finance Act 2000, for approval by a resolution of the House of Commons.

DRAFT STATUTORY INSTRUMENTS

2009 No.

CLIMATE CHANGE LEVY

**The Climate Change Levy (Solid
Fuel) (Revocation) Regulations 2009**

Made - - - - *****
Coming into force - - *1st January 2010*

The Treasury make these Regulations exercising the power conferred by paragraph 3(3) of Schedule 6 to the Finance Act 2000(1).

A draft of this instrument was laid before Parliament and approved by a resolution of the House of Commons, in accordance with paragraph 146(3) of that Schedule.

1. These Regulations may be cited as the Climate Change Levy (Solid Fuel) (Revocation) Regulations 2009 and come into force on 1 January 2010.
2. The Climate Change Levy (Solid Fuel) Regulations 2001(2) are revoked.

Date Two of the Lords Commissioners of Her
Majesty's Treasury

(1) 2000 c. 17.
(2) S.I. 2001/1137.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Supplies of solid fuel⁽³⁾ valued at no more than £15 per tonne⁽⁴⁾ become subject to climate change levy, starting on 1 January 2010.

Such fuel was previously not subject to the levy because of the Climate Change Levy (Solid Fuel) Regulations 2001 (S.I. 2001/1137), which this instrument revokes.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

⁽³⁾ Coal and lignite; coke, and semi-coke, of coal or lignite; petroleum coke – see regulation 2(2) of S.I. 2001/1137.

⁽⁴⁾ On the basis of its open market value – see regulations 2(1)(b) and 2(2) of S.I. 2001/1137.