#### STATUTORY INSTRUMENTS

# 2001 No. 838

# **CLIMATE CHANGE LEVY**

# The Climate Change Levy (General) Regulations 2001

Made - - - 9th March 2001
Laid before the House of
Commons - 12th March 2001
Coming into force 1st April 2001

# THE CLIMATE CHANGE LEVY (GENERAL) REGULATIONS 2001

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- 2. General interpretation

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- 3. Accounting periods
- 4. Returns
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- 6. Payment
- 7. Records
- 8. A registrable person is obliged to keep the following records—...
- 9. (1) A registrable person is required to preserve any record...
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- 11. Other tax credits: entitlement
- 12. Tax credits: general
- 13. A tax credit shall only arise under regulation 10 or...
- 14. (1) Subject to paragraph (4), the supplier shall claim any...
- 15. (1) Where the Commissioners have cancelled the registration of a...
- 16. Bad debts: supplementary provisions
- 17. (1) Where a supplier—(a) has received the benefit from...
- 18. Form and manner of claim for repayment of overpaid CCL if no person entitled to tax credit

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- 19. Tax credits and other repayments: unjust enrichment—reimbursement arrangements to be disregarded
- 20. For the purposes of paragraph 64(2) of the Act (defence...
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- 23. The claimant shall keep records of the following matters—
- 24. (1) Where a claimant is given notice in accordance with...
- 25. (1) The undertakings referred to in regulation 20(b) shall be...
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SCHEDULE: — Certification and manner of payment of CCL due in the case of excluded, exempt, half-rate or reduced-rate supplies.

**Explanatory Note**