
STATUTORY INSTRUMENTS

2001 No. 838

The Climate Change Levy (General) Regulations 2001

PART II

**ACCOUNTING, PAYMENT, RECORDS, TAX
CREDITS, REPAYMENTS, SET-OFF, ETC.**

Tax credits and other repayments: unjust enrichment—reimbursement arrangements to be disregarded

24.—(1) Where a claimant is given notice in accordance with paragraph (2) he shall, in accordance with such notice, produce to the Commissioners the records that he is required to keep pursuant to regulation 23.

(2) A notice given for the purposes of paragraph (1) shall—

- (a) be in writing;
- (b) state the date on which and the place and time at which the records are to be produced; and
- (c) be signed and dated by the Commissioners.

(3) Such a notice may be given before or after, or before and after, the Commissioners have paid the relevant amount to the claimant.