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STATUTORY INSTRUMENTS

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**2003 No. 861**

**CLIMATE CHANGE LEVY**

**The Climate Change Levy (Combined Heat and Power Stations) Prescribed Conditions and Efficiency Percentages (Amendment) Regulations 2003**

*Made* - - - - *26th March 2003*  
*Coming into force* - - *1st April 2003*

The Treasury, in exercise of the powers conferred by section 30 of and Schedule 6, paragraphs 16 and 146 to the Finance Act 2000<sup>(1)</sup>, hereby makes the following Regulations, a draft of which has, in accordance with paragraph 146(3) of that Schedule, been laid before Parliament and approved by a resolution of the House of Commons:

1. These Regulations may be cited as the Climate Change Levy (Combined Heat and Power Stations) Prescribed Conditions and Efficiency Percentages (Amendment) Regulations 2003 and come into force on 1 April 2003.

2. In the Climate Change Levy (Combined Heat and Power Stations) Prescribed Conditions and Efficiency Percentages Regulations 2001<sup>(2)</sup>, omit regulations 5(3) and 5(4).

26th March 2003

*John Heppell*  
*Nick Ainger*  
Two of the Lords Commissioners of Her Majesty's Treasury

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(1) 2000 c. 17.  
(2) S.I. 2001/1140.

**Status:** This is the original version (as it was originally made).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

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Electricity up to a specified, quantitative limit produced in a partly exempt combined heat and power station may be supplied exempt from climate change levy. These Regulations, which come into force on 1 April 2003, omit regulations 5(3) and 5(4) of the Climate Change Levy (Combined Heat and Power Stations) Prescribed Conditions and Efficiency Percentages Regulations 2001 (S.I.2001/1140). These omissions mean that for the purposes of that limit –

- (a) supplies made by the station to a utility or for domestic or non-business charity use are no longer to be disregarded, and
- (b) the electrical equivalent of any mechanical output of the station produced otherwise than for the purpose of electricity generation is no longer to be included.