

EXPLANATORY NOTE

(This note is not part of the Regulations)

A supply of a taxable commodity may be exempt from climate change levy if it is received by a person who does not intend to use the commodity as fuel⁽¹⁾.

The Treasury may specify by regulations uses of a commodity that are or are not to be taken as being uses as fuel⁽²⁾.

The Schedule to these Regulations specifies the non-fuel uses. All other uses are specified as fuel uses⁽³⁾.

⁽¹⁾ Paragraph 18(1) of Schedule 6 to the Finance Act 2000 (c. 17).

⁽²⁾ Paragraph 18(2).

⁽³⁾ Regulations 2(a) and 2(b), respectively, of these Regulations.