

Draft Regulations laid before Parliament under section 30 of and Schedule 6, paragraphs 146(1) and 146(3) to the Finance Act 2000, for approval by resolution of the House of Commons.

DRAFT STATUTORY INSTRUMENTS

2003 No.

CLIMATE CHANGE LEVY

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

Made - - - - *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(1), 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(2), omit regulations 5(3) and 5(4).

March 2003

Two of the Lords Commissioners of Her Majesty's Treasury

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

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.