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DRAFT STATUTORY INSTRUMENTS

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**2005 No.**

**The Climate Change Levy (Fuel Use and Recycling Processes) Regulations 2005**

1. These Regulations may be cited as the Climate Change Levy (Fuel Use and Recycling Processes) Regulations 2005 and shall come into force on the day after the day on which they are made.

**Interpretation**

2. In these Regulations—

“the Act” refers to Schedule 6 to the Finance Act 2000<sup>(1)</sup>;

“CCL” refers to climate change levy.

**Use as fuel or otherwise**

3. For the purposes of paragraph 18(1) of the Act (CCL exemption if commodity supplied for non-fuel use)—

(a) the uses of a taxable commodity that are specified in Schedule 1 to these Regulations are not to be taken as being uses of that commodity as fuel; and

(b) any uses of a taxable commodity that are not specified in Schedule 1 are specified by this paragraph as uses that are to be taken as being uses of that commodity as fuel.

**Recycling processes**

4. The recycling processes described in Schedule 2 to these Regulations are prescribed for the purposes of paragraph 18A(1) of the Act (CCL exemption if commodity supplied for use in recycling process for which there is a relevant competing process, see paragraph 18A(2) of the Act).

**Revocations**

5. The Climate Change Levy (Use as Fuel) Regulations 2001<sup>(2)</sup> and the Climate Change Levy (Use as Fuel) (Amendment) Regulations 2003<sup>(3)</sup> are revoked.

2005

Two of the Lords Commissioners of Her  
Majesty’s Treasury

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<sup>(1)</sup> 2000 c. 17.

<sup>(2)</sup> S.I. 2001/1138, amended by S.I. 2003/665.

<sup>(3)</sup> S.I. 2003/665.