

## EXPLANATORY NOTE

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

These Regulations amend the Table in paragraph 51 of Schedule 6 to the Finance Act 2000. They also amend the Climate Change Agreements (Energy-intensive Installations) Regulations 2006 ([S.I. 2006/59](#)).

Regulation 2 makes certain amendments to the Table in paragraph 51 of Schedule 6 to the Finance Act 2000 to take account of amendments to Schedule 1 of the Pollution Prevention and Control (England and Wales) Regulations 2000 ([S.I. 2000/1973](#)) and certain omissions.

Regulation 3 amends the Schedule to the Climate Change Agreements (Energy-intensive Installations) Regulations 2006. It expands the types of installations that may form a facility taken as being covered by a climate change agreement to include any installation not otherwise covered by paragraph 51 of Schedule 6 to the Finance Act 2000. In order for installations to be taken to be facilities that are eligible for inclusion in climate change agreements they must meet the criteria set out in the Climate Change Agreements (Eligible Facilities) Regulations 2006 ([S.I. 2006/60](#)).

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of business.