

## EXPLANATORY NOTE

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

Supplies of solid fuel<sup>(1)</sup> valued at no more than £15 per tonne<sup>(2)</sup> become subject to climate change levy, starting on 1 January 2010.

Such fuel was previously not subject to the levy because of the Climate Change Levy (Solid Fuel) Regulations 2001 (S.I. 2001/1137), which this instrument revokes.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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(1) Coal and lignite; coke, and semi-coke, of coal or lignite; petroleum coke – see regulation 2(2) of S.I. 2001/1137.

(2) On the basis of its open market value – see regulations 2(1)(b) and 2(2) of S.I. 2001/1137.