

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

DRAFT STATUTORY INSTRUMENTS

2014 No. 0000

CLIMATE CHANGE LEVY

The Climate Change Levy (Fuel Use and Recycling Processes) (Amendment) Regulations 2014

Made - - - - *xx March 2014*
Coming into force - - *1st April 2014*

The Treasury, in exercise of the powers conferred by paragraph 18(2) and (3) of Schedule 6 to the Finance Act 2000⁽¹⁾, make 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:

Citation and commencement

1. These Regulations may be cited as the Climate Change Levy (Fuel Use and Recycling Processes) (Amendment) Regulations 2014 and come into force on 1st April 2014.

Amendments to the Climate Change Levy (Fuel Use and Recycling Processes) Regulations 2005

2. The Climate Change Levy (Fuel Use and Recycling Processes) Regulations 2005⁽²⁾ are amended as follows.

3. After paragraph 26 in Part B (mixed uses) of Schedule 1 (uses otherwise than as fuel) insert—
“**26A.** Coal and coke used for their structural properties as bedding agents in the extraction of gas from waste material”.

(1) 2000 c. 17.

(2) S.I. 2005/1715, to which there are amendments not relevant to these Regulations.

Draft Legislation: This is a draft item of legislation. This draft has since been made as a UK Statutory Instrument:
The Climate Change Levy (Fuel Use and Recycling Processes) (Amendment) Regulations 2014 No. 844

Date

name
name
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

Climate change levy is charged on supplies of electricity, gas and solid fuels that are not for domestic or charity use. Supplies for non-fuel use are exempt.

These Regulations amend Part B of Schedule 1 to the Climate Change Levy (Fuel Use and Recycling Processes) Regulations 2005 (S.I. 2005/1715) so that the use of coal and coke partly as fuel and partly for their structural properties as bedding agents in the extraction of gas from waste is specified as a non-fuel use.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.