

## 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>.