
STATUTORY INSTRUMENTS

2001 No. 1137

The Climate Change Levy (Solid Fuel) Regulations 2001

2.—(1) Solid fuel is not a taxable commodity for the purposes of Schedule 6 to the Finance Act 2000 if—

- (a) a supply of that solid fuel would otherwise be chargeable with CCL, but
- (b) at the time when that supply would be treated as taking place the solid fuel in question has an open market value not exceeding £15 per tonne.

(2) In this regulation—

“CCL” refers to climate change levy;

“solid fuel” refers only to coal and lignite; coke, and semi-coke, of coal or lignite; petroleum coke;

“time when the supply would be treated as taking place” refers to the time of supply determined by or under paragraphs 25 to 39 of Schedule 6 to the Finance Act 2000;

“open market value” refers to the amount that would, by virtue of sections 19(2) and 19(5) of the Value Added Tax Act 1994(1) and on the basis that no CCL is chargeable, fall to be taken as the value of a supply of that solid fuel for the purposes of value added tax if the supply were for such consideration in money as would be payable by a person standing in no such relationship with any person as would affect that consideration.