
STATUTORY INSTRUMENTS

2001 No. 7

CLIMATE CHANGE LEVY

**The Climate Change Levy (Registration and
Miscellaneous Provisions) Regulations 2001**

Made - - - - 4th January 2001
Laid before the House of
Commons - - 5th January 2001
Coming into force 29th January 2001

**THE CLIMATE CHANGE LEVY (REGISTRATION AND
MISCELLANEOUS PROVISIONS) REGULATIONS 2001**

PART I

PRELIMINARY

1. These Regulations may be cited as the Climate Change Levy...

PART II

REGISTRATION

2. Notification of registrability: form, manner, timing, etc
3. Changes in particulars
4. Finishing taxable activities

PART III

GROUPS

5. References to groups, etc
6. Eligibility for group treatment
7. Liability for levy due from members of a group
8. Group treatment
9. Modifications, etc
10. Miscellaneous
11. (1) The Commissioners may, by written notice served on each...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

PART IV

PARTNERSHIPS AND OTHER SPECIAL CASES

- 12. Partnerships
- 13. Other unincorporated associations
- 14. Non resident taxpayers: requirement and provision for tax representatives
- 15. (1) A non-resident taxpayer may appoint a different tax representative...
- 16. (1) The Commissioners may, with effect from a date or...
- 17. (1) This regulation applies in a case where the Commissioners...
- 18. (1) A person shall cease to be the tax representative...
- 19. (1) A tax representative (or a person treated as such)...

PART V

PENALTIES

- 20. Penalties to be provided for by regulations

PART VI

INTERPRETATION

- 21. In these regulations, except where the context requires otherwise— “the...
Signature

SCHEDULE —

Explanatory Note