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STATUTORY INSTRUMENTS

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**2001 No. 7**

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

**PART II**

**REGISTRATION**

**Notification of registrability: form, manner, timing, etc**

2.—(1) A person who is required to notify the Commissioners under paragraph 55(1) of the Act (notification of registrability for climate change levy) must do so on Form CCL 1.

(2) But a partner so required must do so on Form CCL 1 and Form CCL 2.

(3) Such notification must contain and provide full information and particulars about every matter referred to on Form CCL 1 and, in the case of a partner, Form CCL 2 together with such further details as the Commissioners may require.

(4) A person so required on 29th January 2001 must deliver the notification to the Commissioners no later than 28th February 2001.

(5) A person to whom paragraph (4) does not apply, but who becomes so required after 29th January 2001, must deliver the notification to the Commissioners within 30 days starting from the day after becoming so required.

(6) A person who is required but fails to comply with this regulation remains subject to paragraph 55(1) of the Act.

**Changes in particulars**

3.—(1) A person who has made a notification (the “original notification”) to the Commissioners under regulation 2(1), 2(2) or 2(3) at any time must also, as appropriate, notify them about the following items.

(2) The first such item is any inaccuracy or inadequacy in the information, particulars or details contained in or provided with the original notification.

(3) The second such item is any change in circumstances that causes that information or those particulars or details to become inaccurate or inadequate.

(4) The third such item is any change in circumstances relating to that person, that person’s business or any other matter with respect to which particulars are contained in the register (or would, were the person registered).

(5) A notification required by this regulation must—

(a) be given in writing,

(b) provide full particulars enabling the register to be kept up to date, and

(c) be delivered to the Commissioners within 30 days.

(6) The first of those 30 days begins, as the case requires, on—

- (a) the day after the person discovers that the original notification was inaccurate or is in a position to rectify the inadequacy in that notification (see paragraph (2)), or
  - (b) the day after the change in circumstances occurred (see paragraphs (3) and (4)).
- (7) The full particulars referred to in paragraph (5)(b) include (but are not limited to)—
- (a) the nature of the relevant inaccuracy, inadequacy or change;
  - (b) the date on which the inaccuracy in the original notification was discovered or the inadequacy could be rectified;
  - (c) the date on which the change occurred;
  - (d) the nature of the inaccuracy, inadequacy or change;
  - (e) the correct information, particulars or details.
- (8) A relevant change of circumstances under paragraph (3) or (4) above includes (but is not limited to)—
- (a) the person’s name, trading name, address or principal place of business;
  - (b) the person’s status (namely, as sole proprietor, partner, unincorporated body, or body corporate);
  - (c) the name and address of a partner or a change in the membership of a partnership;
  - (d) the name and address of a trustee or beneficiary of a trust.
- (9) The Commissioners may, on their own initiative or following a notification under this regulation, correct an entry in the register in a case where they are satisfied that it should be corrected or otherwise brought up to date.
- (10) Where a person makes a notification under this regulation that itself is or becomes inaccurate, inadequate or misleading, that notification must be treated in the same way as an original notification for the purposes of paragraphs (1) to (9).

**Finishing taxable activities**

- 4.—(1) This regulation applies to a person who is required to notify the Commissioners that he ceases to intend making, or having made to him, taxable supplies in respect of which he would be the person liable to account for levy (paragraph 57(1) of the Act).
- (2) Such a person must make that notification in writing setting out—
- (a) the day on which the intention ceased, and
  - (b) the day on which he made or received the final taxable supply.
- (3) This notification must be delivered to the Commissioners within 30 days starting from the day after the intention ceased, or the final taxable supply was made or received, whichever is the later.