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STATUTORY INSTRUMENTS

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**2001 No. 7**

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

PART V

PENALTIES

**Penalties to be provided for by regulations**

**20.** A person who fails to comply with a requirement imposed on him by or under any of the following regulations shall be liable to a penalty of £250 for each such failure—

- (a) regulation 2(1), 2(2), 2(3), 2(4) or 2(5) (form, manner, etc of notification about registrability);
- (b) regulation 3(1), 3(5) or 3(10) (changes in particulars of notification about registrability);
- (c) regulation 4(2) (notification of ceasing taxable activities);
- (d) regulation 14(2) or 14(3) (notification by non resident taxpayer);
- (e) regulation 19(1) or 19(2) (notification by tax representative).