
STATUTORY INSTRUMENTS

2001 No. 838

The Climate Change Levy (General) Regulations 2001

PART I

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Climate Change Levy (General) Regulations 2001 and shall come into force on 1st April 2001.

General interpretation

- 2.—(1) In these Regulations and the Schedule, except where the context requires otherwise—
- “the Act” refers to Schedule 6 to the Finance Act 2000;
 - “CCL” refers to climate change levy;
 - “excluded part”, “exempt part”, “half-rate part” and “reduced-rate part” refer, respectively, to that part of a supply of a taxable commodity that would, by itself, be excluded or exempt from CCL or would be a half-rate supply or a reduced-rate supply for CCL purposes;
 - “gas” refers to gas described by paragraph 3(1)(b) of the Act;
 - “Part”, “regulation” or “regulations” refers to the appropriate Part, regulation or regulations of these Regulations;
 - “non-registrable electricity producer” refers to an electricity producer to whom a supply of a taxable commodity is not exempt under paragraph 14(1) of the Act (except in relation to uses of the electricity he produces for which that exemption is retained);
 - “published notice” refers to a notice published by the Commissioners and not withdrawn by a further notice;
 - “recipient” refers to the person to whom a supply of a taxable commodity is made;
 - “registrable person” refers to a person who is registered or required to be registered under Part V of the Act;
 - “Schedule” refers to the Schedule to these Regulations;
 - “supplier” refers to a person making a supply of a taxable commodity (but, in the case of regulations 11, 13 and 14, it only refers to the person who is liable to account for the CCL charged on the taxable supply in question (see paragraph 40(1) of the Act—suppliers, and paragraph 40(2) of the Act—supplies made by persons who are neither residents of the United Kingdom nor utilities));
 - “time of supply” refers to when a supply of a taxable commodity is treated as taking place by or under paragraphs 25 to 39 of the Act;
 - “working day” excludes Saturday, Sunday and any bank or public holiday.

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(2) Where a provision of these Regulations requires the delivery of something to the Commissioners, it must be taken to include a requirement that delivery must be made to any address specified for the purpose in question by the Commissioners in a published notice.