
STATUTORY INSTRUMENTS

2001 No. 838

The Climate Change Levy (General) Regulations 2001

PART II

**ACCOUNTING, PAYMENT, RECORDS, TAX
CREDITS, REPAYMENTS, SET-OFF, ETC.**

Tax credits and other repayments: unjust enrichment—reimbursement arrangements to be disregarded

- 23.** The claimant shall keep records of the following matters—
- (a) the names and addresses of those persons (recipients) whom he has reimbursed or whom he intends to reimburse;
 - (b) the total amount reimbursed to each such person (recipient);
 - (c) the amount of interest included in each total amount reimbursed to each person (recipient);
 - (d) the date that each reimbursement is made.