
STATUTORY INSTRUMENTS

2001 No. 838

The Climate Change Levy (General) Regulations 2001

PART II

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

Set-off

30.—(1) This regulation applies where—

- (a) a person is under a duty to pay to the Commissioners at any time an amount or amounts in respect of any tax or duty (other than CCL) under their care and management; and
- (b) the Commissioners are under a duty, at the same time, to make a payment or repayment to that person of an amount or amounts of or in respect of CCL.

(2) Where the total of the amount or amounts mentioned in paragraph (1)(a) exceeds the total of the amount or amounts mentioned in paragraph (1)(b), the latter shall be set-off against the former.

(3) Where the total of the amount or amounts mentioned in paragraph (1)(b) exceeds the total of the amount or amounts mentioned in paragraph (1)(a), the Commissioners may set off the latter in paying the former.

(4) Where the total of the amount or amounts mentioned in paragraph (1)(a) is the same as the total of the amount or amounts mentioned in paragraph (1)(b), no payment need be made in respect of either.

(5) Where this regulation applies and an amount has been set off in accordance with any of paragraphs (2) to (4), the duty of both the person in question and the Commissioners to pay the amount concerned shall be treated as having been discharged accordingly.