
STATUTORY INSTRUMENTS

2001 No. 838

The Climate Change Levy (General) Regulations 2001

PART III

EXCLUDED, EXEMPT, HALF-RATE AND REDUCED-RATE SUPPLIES

Supplier certificates: basic rules

35.—(1) A taxable supply is to be treated as being a half-rate supply only if and to the extent that, before the time of supply, the recipient has delivered to the supplier a certificate that accords with paragraph (2).

(2) Any such certificate shall—

- (a) represent that the supply (or a quantified part of the supply) meets the requirements for a half-rate supply in paragraph 43 of the Act (horticultural producers),
- (b) comply, as necessary, with regulations 37(2), 37(3), 37(4) and 38(2), and
- (c) be supported, if necessary, in accordance with paragraph (3).

(3) Where the certificate represents that a quantified part of the supply meets the requirements for a half-rate supply, the recipient must support that certificate with an analysis document demonstrating that the part is calculated in a manner consistent with regulation 38 and the Schedule.