
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

37.—(1) A certificate delivered under regulation 34, 35 or 36 (a “supplier certificate”) only has effect in relation to a supply the time of supply of which is on or after the certificate’s implementation date.

(2) A supplier certificate and an analysis document shall—

- (a) be in a form prescribed by the Commissioners for this purpose in a published notice, and
- (b) in the case of the supplier certificate, be signed and dated by a person duly authorised for this purpose by the recipient.

(3) Where regulation 34, 35 or 36 applies to part of a supply and at least one other of them applies to another part of that supply, any supplier certificate the recipient delivers under one of those regulations shall be combined by him with a supplier certificate under any other applicable regulation such that the resulting composite certificate satisfies paragraph (2) of every applicable regulation.

(4) A recipient shall not combine—

- (a) a supplier certificate relating to the supply of one taxable commodity with a supplier certificate relating to the supply of any other such commodity;
- (b) a supplier certificate delivered to one supplier with a supplier certificate delivered to another supplier;
- (c) a supplier certificate relating to a reference number the supplier uses for him with a supplier certificate relating to another reference number the supplier uses for him; or
- (d) supplier certificates combined contrary to sub-paragraph (a) with supplier certificates combined contrary to sub-paragraph (b).

(5) A recipient who delivers a supplier certificate to a supplier must deliver a copy to the Commissioners within 30 days of doing so (together with any supporting analysis document).

(6) In this regulation, “implementation date” refers to the earlier of—

- (a) the fifth working day after the one on which the certificate is delivered to the supplier at any address the supplier designates for this purpose, and
- (b) the day on which (or any day after which) the certificate is so delivered if, on that day, the supplier first applies the information contained in that certificate to the relevant supplies he makes to the recipient.

(7) To the extent that a person does anything before 1st April 2001 in purported compliance or conformity with or purported pursuit of regulation 34, 35, 36, 38, 43 or this regulation it shall, to that extent, be regarded as having been done on 1st April 2001.