
STATUTORY INSTRUMENTS

2001 No. 838

The Climate Change Levy (General) Regulations 2001

PART IV

RENEWABLE SOURCE ELECTRICITY

Conditions for exemption from CCL

50. Supplies shall not be regarded as exempt renewable supplies for the purposes of paragraph 19 of the Act unless—

- (a) the supplier provides the recipient with a written notice for the duration of the renewable source contract, updated as necessary, setting out how to identify those supplies of electricity that—
 - (i) are or will be made under the renewable source contract, and
 - (ii) are or will be referred to on a climate change levy accounting document (or an invoice) issued in respect of those supplies;
- (b) the supplier retains a copy of each such notice for 6 years starting from the day after it is provided to the recipient;
- (c) the supplier supplies a copy of any such notice to the Commissioners no later than the fourteenth day after the Commissioners so request.