
STATUTORY INSTRUMENTS

2001 No. 838

The Climate Change Levy (General) Regulations 2001

PART VI

DEATH, INCAPACITY, INSOLVENCY, TRANSFERS

Individuals: death or incapacity

55.—(1) The Commissioners may, for CCL purposes and subject to this regulation, treat a person who carries on relevant activities on behalf of an individual who has died or become temporarily incapacitated as if they were the same person.

(2) Such treatment may continue pending someone other than that individual being registered under Part V of the Act in relation to those activities or the incapacity ceasing.

(3) A person who carries on relevant activities in the circumstances described in paragraph (1) must notify the Commissioners of this in writing and that notification must also include the date of death or the date and nature of the incapacity.

(4) This notification must be delivered to the Commissioners within 21 days starting with the day after the person begins carrying on the relevant activities.

(5) In this regulation, “relevant activities” refers to any activities in relation to which the individual in question is or was a registrable person.