
STATUTORY INSTRUMENTS

2001 No. 838

The Climate Change Levy (General) Regulations 2001

PART VI

DEATH, INCAPACITY, INSOLVENCY, TRANSFERS

Transfers of going concerns

59.—(1) Where—

- (a) a business carried on by a person who is registered under Part V of the Act is transferred to another person as a going concern,
- (b) the registration of the transferor has not been cancelled,
- (c) the transfer requires that the transferor's registration be cancelled and that the transferee either be registered for CCL or notify the Commissioners that he is registrable for CCL, and
- (d) a written application for this purpose is made to the Commissioners by the transferor and transferee,

the Commissioners may, with effect from the date of the transfer, cancel the registration of the transferor and register the transferee in his place with the registration number previously allocated to the transferor.

(2) Should the Commissioners cancel the registration of the transferor and register the transferee in his place under paragraph (1) then, in order to secure continuity in the application of the Act—

- (a) any liability of the transferor existing at the date of the transfer to make a return or account for or pay CCL shall become the liability of the transferee;
- (b) any entitlement of the transferor, whether or not existing at the date of the transfer, to a tax credit or repayment under the Act, Part II of these Regulations or the Schedule to these Regulations shall become the entitlement of the transferee;
- (c) any other provision by or under the Act relating to CCL that applied to the transferor before his registration was cancelled (or any such provision that continues to apply to the transferor after that cancellation) shall apply to the transferee; and
- (d) any circumstances relating to the application of the Act (or any provision made under the Act) to the CCL affairs of the transferor before his registration was cancelled (or any such circumstances that continue to apply to the transferor after that cancellation) shall apply to the transferee.

(3) In addition to the provisions set out in paragraph (2), where—

- (a) the Commissioners cancel the registration of the transferor and register the transferee in his place under paragraph (1) with effect from a date earlier than the accounting period in which they do so, and
- (b) either the transferor or the transferee has, in relation to any time on or after that date but before the start of that accounting period—

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- (i) made a return,
 - (ii) accounted for CCL, or
 - (iii) claimed a relevant tax credit,
- the matters referred to in sub-paragraphs (b)(i) to (b)(iii) shall be treated as having been done by the transferee.