
EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 of and Schedule 1 to these Regulations make many amendments to the Climate Change Levy (General) Regulations 2001 ([S.I. 2001/838](#)). The amendments can be considered in four groups (which are not mutually exclusive).

The first group reflects the abolition of climate change levy's half-rate supplies⁽¹⁾. This group comprises Items 1 to 9, 11, 13 to 15, 19, 24, 25, 27 to 29, 34, and 36 to 38 in Schedule 1.

The second group fully integrates reduced-rate supplies into the existing system for administering the levy's reliefs⁽²⁾. This group comprises Items 11, 13, 14, 18, 26, 29 to 33, and 35 in that Schedule.

The third group abolishes the requirement of that system for the energy supplier to receive the certificate claiming levy reliefs before the time of the supply. This group comprises Items 10, 12, 16 and 17 in that Schedule.

The fourth group abolishes the requirement for certifying authorities to disregard figures received after a prescribed time as part of the levy's certification process for electricity from renewable sources and combined heat and power stations. This group comprises Items 21 to 23 in that Schedule (with Item 20 omitting a spent definition relating to electricity from renewable sources).

Regulation 3 and Schedule 2 revoke spent instruments that made earlier amendments to [S.I. 2001/838](#) and [S.I. 2001/7](#).

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

(1) As of 1st April 2006 under section 172 of the Finance Act 2006 (c. 25).

(2) This complements the changes made to the primary legislation for the reduced-rate regime by Schedule 2 to the Finance Act 2007 (c. 11) and [S.I. 2007/2902 \(C. 114\)](#).