
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1 April 2013, amend the Climate Change Levy (Combined Heat and Power Stations) Regulations 2005 ([SI 2005/1714](#)).

Electricity up to a specified, quantitative limit produced in a partly exempt combined heat and power station may be supplied exempt from climate change levy. Regulation 3 provides, for the purposes of calculating that quantitative limit, for supplies to a utility or for a domestic or non-business use of a charity to be disregarded, but requires the electrical equivalent of any mechanical output of the station produced otherwise than for the purpose of generating electricity to be included.

Regulation 4 revokes a transitional provision which is no longer necessary.

A Tax Information and Impact Note covering this instrument was published on 21 March 2012 and is available on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>. It remains an accurate summary of the impacts that apply to this instrument.