

2013 No. 232

CLIMATE CHANGE LEVY

**The Climate Change Levy (Combined Heat and Power Stations)
(Amendment) Regulations 2013**

Approved by the House of Commons

Made - - - - 6th February 2013

Coming into force - - 1st April 2013

The Treasury, in exercise of the powers conferred by paragraph 16(2) and (3) of Schedule 6 to the Finance Act 2000(a), make the following Regulations, a draft of which has, in accordance with paragraph 146(3) of that Schedule, been laid before Parliament and approved by a resolution of the House of Commons:

1. These Regulations may be cited as the Climate Change Levy (Combined Heat and Power Stations) (Amendment) Regulations 2013 and come into force on 1st April 2013.

2. The Climate Change Levy (Combined Heat and Power Stations) Regulations 2005(b) are amended as follows.

3.—(1) Renumber regulation 4 (supplies from partly exempt combined heat and power stations: exemptions for outputs) as regulation 4(1).

(2) Insert as regulation 4(2) and (3)—

“(2) For the purpose of establishing whether that limit is exceeded—

(a) any supplies made by a station—

(i) to a utility; or

(ii) for domestic or charity use (in either case such use has the respective meaning given in paragraphs 8 and 9 of the Act(c)),

shall be disregarded; but

(b) the electrical equivalent of any mechanical output of a station produced otherwise than for the purpose of electricity generation shall be included.

(3) For the purposes of paragraph (2)(b), the electrical equivalent of any mechanical output of a station is derived by multiplying that output by 1.05.”.

4. Omit regulation 7.

(a) 2000 c.17.

(b) S.I. 2005/1714.

(c) Paragraph 9 of Schedule 6 to the Finance Act 2000 was amended by the Finance Act 2001 (c. 9), sections 99(6) and 110, Schedule 31, Part 2, paragraph 7 and Schedule 33, Part 3, heading (1).

Desmond Swayne
Mark Lancaster

6th February 2013

Two of the Lords Commissioners of Her Majesty's Treasury

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.

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