

2014 No. 844

CLIMATE CHANGE LEVY

**The Climate Change Levy (Fuel Use and Recycling Processes)
(Amendment) Regulations 2014**

Made - - - - *26th March 2014*

Coming into force - - *1st April 2014*

The Treasury, in exercise of the powers conferred by paragraph 18(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:

Citation and commencement

1. These Regulations may be cited as the Climate Change Levy (Fuel Use and Recycling Processes) (Amendment) Regulations 2014 and come into force on 1st April 2014.

Amendments to the Climate Change Levy (Fuel Use and Recycling Processes) Regulations 2005

2. The Climate Change Levy (Fuel Use and Recycling Processes) Regulations 2005^(b) are amended as follows.

3. After paragraph 26 in Part B (mixed uses) of Schedule 1 (uses otherwise than as fuel) insert—

“**26A.** Coal and coke used for their structural properties as bedding agents in the extraction of gas from waste material”.

*Sam Gyimah
Anne Milton*

26th March 2014

Two of the Lords Commissioners of Her Majesty's Treasury
EXPLANATORY NOTE

(This note is not part of the Regulations)

Climate change levy is charged on supplies of electricity, gas and solid fuels that are not for domestic or charity use. Supplies for non-fuel use are exempt.

These Regulations amend Part B of Schedule 1 to the Climate Change Levy (Fuel Use and Recycling Processes) Regulations 2005 (S.I. 2005/1715) so that the use of coal and coke partly as

(a) 2000 c. 17.

(b) S.I. 2005/1715, to which there are amendments not relevant to these Regulations.

fuel and partly for their structural properties as bedding agents in the extraction of gas from waste is specified as a non-fuel use.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.

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