

2018 No. 118

CLIMATE CHANGE LEVY

**The Climate Change Levy (General) (Amendment) Regulations
2018**

Made - - - - *30th January 2018*
Laid before the House of Commons *1st February 2018*
Coming into force - - *1st April 2019*

The Commissioners for Her Majesty's Revenue and Customs(a) make the following Regulations in exercise of the powers conferred by section 30 of, and paragraphs 22(1), 22(2) and 146(7) of Schedule 6 to, the Finance Act 2000(b):

Citation and commencement

1. These Regulations may be cited as the Climate Change Levy (General) (Amendment) Regulations 2018 and come into force on 1st April 2019.

Amendments to the Climate Change Levy (General) Regulations 2001

2. The Climate Change Levy (General) Regulations 2001(c) are amended as follows.

3. In the Notes to paragraph 2 of Schedule 1, after the definition of quantity "M", in the definition of quantity "r", for "0.90 in the case of electricity, and in any other case 0.65" substitute "0.93 in the case of electricity, and in any other case 0.78".

Jim Harra
Justin Holliday

30th January 2018

Two of the Commissioners for Her Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Climate Change Levy (General) Regulations 2001 ("the General Regulations") (S.I. 2001/838).

(a) The regulations made under the powers cited are to be made by the Commissioners; paragraph 147 of Schedule 6 to the Finance Act 2000 (c. 17) defines "the Commissioners" as meaning the Commissioners of Customs and Excise. Section 50(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11) provides that a reference to the Commissioners of Customs and Excise in any enactment shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(b) 2000 c.17.

(c) S.I. 2001/838; amended by paragraph 8 of Schedule 20 to the Finance Act 2014 (c.26) and also, relevantly, by S.I. 2003/604, 2011/684, 2012/943, 2013/713.

Regulation 3 amends the definition of “r” in the Climate Change Levy relief formula in paragraph 2 of Schedule 1 to the General Regulations as a consequence of the changes to the rates of reduced-rate supplies made by section 148 of the Finance Act 2016.

A Tax Information and Impact Note (TIIN) covering this instrument was published on 16th March 2016 alongside draft clauses of the Finance Bill 2016 and is available on the HMRC website at <http://www.gov.uk/government/publications/climate-change-levy-main-and-reduced-rates/climate-change-levy-main-and-reduced-rates>. It remains an accurate summary of the impacts that apply to this instrument.

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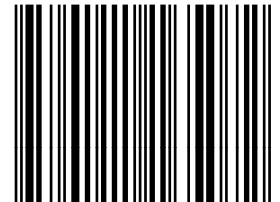
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