

**2010 No. 643**

**CLIMATE CHANGE LEVY**

**The Climate Change Levy (General) (Amendment) Regulations  
2010**

<i>Made</i>	- - - -	<i>8th March 2010</i>
<i>Laid before the House of Commons</i>		<i>9th March 2010</i>
<i>Coming into force</i>	- -	<i>1st April 2010</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by paragraphs 41 and 62 of Schedule 6 to the Finance Act 2000(a):

1. These Regulations may be cited as the Climate Change Levy (General) (Amendment) Regulations 2010 and come into force on 1st April 2010.
2. The Climate Change Levy (General) Regulations 2001(b) are amended as follows.
3. In regulations 14(5) and 15(6), and in paragraph 8(5) of Schedule 1, for "three year time limit" substitute "4 year time limit".
4. In regulation 27(3), for "three years" wherever it occurs, substitute "4 years".
5. The amendments made by these Regulations are to be disregarded for the purpose of paragraph 64(1) of Schedule 6 to the Finance Act 2000(c) (repayments of overpaid levy) where claims made are for the repayment of amounts paid to the Commissioners on or before 31st March 2007.

*Dave Hartnett*  
*Steve Lamey*

8th March 2010

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

---

(a) 2000 c. 17; paragraphs 41 and 62 of Schedule 6 provide for regulations under those paragraphs to be made by the Commissioners and paragraph 147 defines "the Commissioners" as meaning the Commissioners of Customs and Excise. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of the latter Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(b) S.I. 2001/838, amended by S.I. 2003/604. There are other amending instruments but none is relevant.

(c) Paragraph 64(1) is amended by section 99(1) of, and paragraphs 32 and 33 of Schedule 51 to, the Finance Act 2009 (2009 c. 10).

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make amendments to the Climate Change Levy (General) Regulations 2001 (“the principal Regulations”) consequential upon changes to the time limits in Schedule 6 to the Finance Act 2000. The time limits in Schedule 6 are increased from three years to 4 years by paragraph 33 of Schedule 51 to the Finance Act 2009 (2009 c. 10).

Regulation 3 amends regulation 14(5) (concerning claims to tax credits) and regulation 15(6) (concerning repayment of tax credits to a person whose registration has been cancelled) of the principal Regulations. It also amends paragraph 8(5) of Schedule 1 (concerning tax credit for recipient and reconciliation for input fuel to combined heat and power stations) to those Regulations.

Regulation 4 amends regulation 27(3) of the principal Regulations (concerning correction of errors in climate change levy returns).

Regulation 5 makes transitional provision for the purposes of changes to climate change levy time limits. It ensures that the changes do not allow claims that are already out of time on 31 March 2010 to be brought back into time.

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

---

© Crown copyright 2010

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, Controller of Her Majesty’s Stationery Office and Queen’s Printer of Acts of Parliament.

£4.00