STATUTORY INSTRUMENTS

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(**1**) 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(**2**):

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(**3**) 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".

(**1**) 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.

(**2**) 2000 c.17.

(**3**) 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.