Draft Regulations laid before Parliament under paragraph 146(3) of Schedule 6 to the Finance Act 2000, for approval by resolution of the House of Commons.

DRAFT STATUTORY INSTRUMENTS

2013 No.

CLIMATE CHANGE LEVY

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

Made - - - -	****
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(**1**), 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(**2**) 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(**3**)),

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.

(**1**) 2000 c.17.
(**2**) S.I. 2005/1714.
(**3**) 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).