

**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<sup>(a)</sup>, 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<sup>(b)</sup> 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

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(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>.