

2011 No. 616

CLIMATE CHANGE LEVY

**The Climate Change Levy (Fuel Use and Recycling Processes)
(Amendment) Regulations 2011**

Made - - - - *3rd March 2011*

Coming into force - - *1st April 2011*

The Treasury, in exercise of the powers conferred by section 30 of, and paragraphs 18A(1), 18A(7) and 146(7) of Schedule 6 to, the Finance Act 2000^(a), 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 (Fuel Use and Recycling Processes) (Amendment) Regulations 2011 and come into force on 1st April 2011.

2. In Schedule 2 to the Climate Change Levy (Fuel Use and Recycling Processes) Regulations 2005^(b), in the definition of “Metal”, omit “, lead”.

3rd March 2011

Jeremy Wright
Michael Fabricant
Two of the Lords Commissioners of Her Majesty’s Treasury

^(a) 2000 c. 17; paragraph 18A was inserted by section 188 of the Finance Act 2003 (c. 14).
^(b) S.I. 2005/1715.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 removes lead from the list of metal recycling processes prescribed for the purposes of paragraph 18A(1) of Schedule 6 to the Finance Act 2000 (Climate Change Levy exemption if commodity supplied for use in a recycling process for which there is a relevant competing process). There is no longer a relevant competing process for lead recycling.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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