

“(aa) the calculation of the annual volume of allowances in accordance with regulation 9;”.

(6) In the Schedule (list of the elements referred to in regulation 18(5))—

- (a) in paragraph 8, for “permanent residential address in the United Kingdom” substitute “residential address”;
- (b) in paragraph 12, for “VAT return” substitute “United Kingdom VAT return, if any”;
- (c) in paragraph 13—
  - (i) for “VAT registration” substitute “United Kingdom VAT registration”;
  - (ii) omit “, and, where the applicant is not registered for VAT, any other means of identifying the applicant by HM Revenue and Customs, or such further information as required to be satisfied as to the applicant’s fiscal status within the United Kingdom”.

*Maggie Throup*

*James Morris*

10th May 2021

Two of the Lords Commissioners of Her Majesty’s Treasury

### **EXPLANATORY NOTE**

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

These Regulations are made in exercise of the powers conferred by section 96 of the Finance Act 2020 (c. 14).

These Regulations amend the Greenhouse Gas Emissions Trading Scheme Auctioning Regulations 2021 (S.I. 2021/484), which provide for the auctioning of allowances created for the purposes of the UK Emissions Trading Scheme, to clarify the criteria applicable to representatives of those eligible to apply to bid for allowances under those Regulations and to correct a number of other minor errors.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen.

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