

[LEGAL NOTICE NO. 33]

ENVIRONMENT AND CLIMATE ADAPTATION LEVY ACT 2015

**Environment and Climate Adaptation Levy
(Climate Relocation of Communities Trust Fund)
(Amendment) Regulations 2022**

In exercise of the powers conferred on me by section 17 of the Environment and Climate Adaptation Levy Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Environment and Climate Adaptation Levy (Climate Relocation of Communities Trust Fund) (Amendment) Regulations 2022.

(2) These Regulations are deemed to have come into force on 1 April 2022.

(3) In these Regulations, the Environment and Climate Adaptation Levy (Climate Relocation of Communities Trust Fund) Regulations 2019 is referred to as the “Principal Regulations”.

Regulation 1 amended

2. Regulation 1 of the Principal Regulations is amended by deleting subregulation (1) and substituting the following—

“(1) These Regulations may be cited as the Environment and Climate Adaptation Levy (Climate Relocation of Communities Trust Fund) Regulations 2019.”.

Regulation 2 amended

3. The Principal Regulations are amended by deleting regulation 2 and substituting the following—

“Percentage to be paid into the Climate Relocation of Communities Trust Fund

2. For the purposes of section 12(3)(a) of the Environment and Climate Adaptation Levy Act 2015, the prescribed percentage of the money collected for the payment of the Value Added Tax (VAT) on prescribed services, Social Responsibility Tax, plastic levy and superyacht levy that is to be paid into the Climate Relocation of Communities Trust Fund is 3%.”.

Made this 3rd day of April 2022.

A. SAYED-KHAIYUM
Attorney-General and Minister for Economy