
STATUTORY INSTRUMENTS

2013 No. 657

**The Hydrocarbon Oil Duties (Reliefs for Electricity Generation)
(Amendments for Carbon Price Support) Regulations 2013**

Amendments to the Hydrocarbon Oil Duties (Reliefs for Electricity Generation) Regulations 2005

7. For the heading to Part 4, and regulations 9 (application of Part 4) and 10 (amount of relief) substitute—

“OUTPUTS OF A COMBINED HEAT AND POWER STATION

Application and interpretation of Part 4

- 9.—(1) This Part applies to relief allowed by regulation 3(1)(b).
- (2) For the purposes of this Part—
- (a) a station’s threshold efficiency percentage shall be 20 per cent;
 - (b) a station’s efficiency percentage is its power efficiency, as stated in its CHPQA certificate;
 - (c) “CHPQA” has the meaning given in regulation 2 of the Climate Change Levy (Combined Heat and Power Stations) Regulations 2005(1);
 - (d) “CHPQA certificate” means a certificate issued in respect of a combined heat and power station following assessment of the station against criteria set out in the CHPQA; and
 - (e) “relevant annual operation” means the annual operation to which the application for relief relates.

Amount of relief

10.—(1) Except where paragraph (2) applies, and subject to paragraph (4), the amount allowed is the amount of relevant duty that has been charged and paid on qualifying oil or qualifying bioblend used to produce outputs of the station in the relevant annual operation.

(2) Where the efficiency percentage of the station is less than the threshold efficiency percentage of that station, the amount allowed is the duty that has been charged and paid on the relevant fraction of the qualifying oil or qualifying bioblend.

- (3) For the purposes of paragraph (2), the relevant fraction is the fraction—
- (i) whose numerator is the efficiency percentage for the station, and
 - (ii) whose denominator is the threshold efficiency percentage for the relevant annual operation.

(4) Where a quantity of the qualifying oil or qualifying bioblend used to produce outputs of the station is referable to the production of electricity in the relevant annual operation,

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the amount of relief allowed under paragraphs (1) and (2) is the amount of duty that has been charged and paid on the quantity that is so referable less the relevant amount specified in Schedule 2 (Carbon Price Support Rates).

(5) For the purposes of paragraph (4), the quantity of qualifying oil or qualifying bioblend that is referable to the production of electricity is such quantity as is determined by applying the percentage of total fuels referable to the production of electricity stated in the station's CHPQA certificate to the quantity of qualifying oil or qualifying bioblend used to produce outputs of the station in the relevant annual operation.”.