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STATUTORY RULES OF NORTHERN IRELAND

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**2013 No. 93**

**Electricity (Class Exemptions from the Requirement for a Licence) Order (Northern Ireland) 2013**

**Citation and commencement**

1. This Order may be cited as the Electricity (Class Exemptions from the Requirement for a Licence) Order (Northern Ireland) 2013 and shall come into operation on 29th April 2013.

**Interpretation**

2.—(1) In this Order—

“the Electricity Order” means the Electricity (Northern Ireland) Order 1992;

“distribution exemption holder” means a person referred to in Article 3(1)(b);

“ordinary share capital” has the same meaning as in section 1119 of the Corporation Tax Act 2010(1);

“supply exemption holder” means a person referred to in Article 3(1)(c); and

“parent undertaking” shall be construed in accordance with section 1162 of the Companies Act 2006(2).

(2) For the purposes of this Order—

(a) one body corporate shall be treated as associated with another if—

(i) one of them is a subsidiary of the other; or

(ii) both of them are subsidiaries of the same holding company

and “holding company” and “subsidiary” shall have the same meaning as in section 1159 of the Companies Act 2006;

(b) one body corporate shall be treated as related to another if—

(i) one of them is a 75 per cent subsidiary of the other; or

(ii) both of them are 75 per cent subsidiaries of a third body corporate,

and “75 per cent subsidiary” shall be construed in accordance with section 1154 of the Corporation Tax Act 2010;

(c) one body corporate shall be treated as connected to another if—

(i) 50 per cent or more of the ordinary share capital of one of them is owned directly or indirectly by the other; or

(ii) 50 per cent or more of the ordinary share capital of each of them is owned directly or indirectly by a third body corporate,

and for the purpose of determining whether 50 per cent or more of the ordinary share capital of a body corporate is owned directly or indirectly by another body corporate the

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(1) 2010 c. 4

(2) 2006 c. 46

provisions of Chapter 3 of Part 24 of the Corporation Tax Act 2010 shall apply in relation to this sub-paragraph;

- (d) a person shall be treated as generating electricity at any time if he is the operator of plant or equipment which at that time—
- (i) is generating or capable of generating electricity; or
  - (ii) is not capable of generating electricity only by reason of the repair or testing of the plant or equipment.

### **Exemptions from Article 8 of the Electricity Order**

3.—(1) Subject to paragraph (3) exemption is granted—

- (a) from Article 8(1)(a) of the Electricity Order to persons of the class specified in Schedule 1;
- (b) from Article 8(1)(bb) of the Electricity Order to persons of the classes specified in Schedule 2; and
- (c) from Article 8(1)(c) of the Electricity Order to persons of the classes specified in Schedule 3.

(2) A person shall be treated as falling within any class specified in Schedule 2 or 3 notwithstanding that he distributes or supplies electricity, as the case may be, in circumstances other than those specified in the description of that class if the distribution or supply of electricity in those circumstances would, if taken on its own, be such that that person would fall within another class in Schedule 2 or 3, as the case may be.

(3) A person shall not be regarded as falling within—

- (a) the class specified in Schedule 1 for as long as he is the holder of a licence under Article 10(1)(a) of the Electricity Order;
- (b) any of the classes specified in Schedule 2 for as long as he is the holder of a licence under Article 10(1)(bb) of the Electricity Order; or
- (c) any of the classes specified in Schedule 3 for as long as he is the holder of a licence under Article 10(1)(c) of the Electricity Order.

### **Conditions on exemptions**

4.—(1) The exemption granted by Article 3(1)(b) to the persons of the classes specified in Schedule 2 is subject to compliance with the conditions specified in Schedule 4 to this Order.

(2) The exemption granted by Article 3(1)(c) to persons of the classes specified in Schedule 3 is subject to compliance with the conditions specified in Schedule 5 to this Order.

### **Revocation**

5. The Electricity (Class Exemptions from the Requirement for a Licence) Order (Northern Ireland) 1999(3) is hereby revoked.

Sealed with the Official Seal of the Department of Enterprise, Trade and Investment on 28th day of March 2013.



*A F Hepper*  
A senior officer of the  
Department of Enterprise, Trade and Investment