



# Finance Act 2007

## 2007 CHAPTER 11

### PART 2

#### ENVIRONMENT

##### *Domestic microgeneration*

#### **20 Income tax exemption for domestic microgeneration**

(1) In ITTOIA 2005, after section 782 insert—

##### **“782A Domestic microgeneration**

(1) No liability to income tax arises in respect of income arising to an individual from the sale of electricity generated by a microgeneration system if—

- (a) the system is installed at or near domestic premises occupied by the individual, and
- (b) the individual intends that the amount of electricity generated by it will not significantly exceed the amount of electricity consumed in those premises.

(2) In subsection (1)—

“domestic premises” means premises used wholly or mainly as a separate private dwelling, and

“microgeneration system” has the same meaning as in section 4 of the Climate Change and Sustainable Energy Act 2006.”

(2) The amendment made by subsection (1) has effect for the tax year 2007-08 and subsequent tax years.

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)
- Sch. 24 para. 28(fa)(ia) words substituted by [2024 c. 3 Sch. 1 para. 11](#)