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STATUTORY INSTRUMENTS

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**1990 No. 266**

**The Fossil Fuel Levy Regulations 1990**

PRELIMINARY

**Citation and commencement**

1.—(1) These Regulations may be cited as the Fossil Fuel Levy Regulations 1990.

(2) Regulations 1 and 2 and 41 shall come into force on 10th March 1990, and the remainder of these Regulations shall come into force on 1st April 1990.

**Interpretation**

2.—(1) In these Regulations, unless the context otherwise requires—

“the Act” means the Electricity Act 1989;

“auditor’s certificate” means a certificate given by—

- (a) in relation to a company within the meaning of the Companies Act 1985<sup>(1)</sup>, the auditor or auditors (as holding office for the time being in accordance with that Act) of the person furnishing the information; and
- (b) in relation to any other description of person, a person who is a member of one or more of the following bodies—
  - (i) the Institute of Chartered Accountants in England and Wales
  - (ii) the Institute of Chartered Accountants of Scotland;
  - (iii) the Chartered Association of Certified Accountants;
  - (iv) the Institute of Chartered Accountants in Ireland;

“data”, except in regulation 37, includes assumptions and estimates;

“levy” means the levy imposed by these Regulations;

“licensed generator” means a person authorised by a licence to generate electricity;

“licensed supplier”, except in regulation 41, means a public electricity supplier and also a person authorised by a licence under section 6(2) of the Act to supply electricity within the authorised area of a public electricity supplier;

“licensed transmitter” means a person authorised by a licence to transmit electricity;

“prescribed interest rate” means a rate which is 4 per centum per annum above the base rate of Barclays Bank plc current from time to time;

“public electricity supplier” means a public electricity supplier whose authorised area falls wholly or mainly in England and Wales;

“rate of levy” means the percentage figure from time to time produced by the method set out in Schedule 2;

“relevant interest payments” means—

- (a) interest payments made pursuant to regulation 29(1); and
  - (b) interest payments in respect of money placed on deposit pursuant to regulation 30;
- “unit” means a measure of electrical energy equal to one kilowatt-hour, and expressions which are used in section 33 of the Act have the same meanings as in that section.

(2) For the purposes of these Regulations, the relevant categories of electricity are, in each case, units supplied to customers at any premises where the average of the maximum monthly kilowatt demand for power at such premises in the three months of highest maximum demand—

- (a) is less than 1 megawatt;
- (b) is 1 megawatt or more, but less than 10 megawatts; and
- (c) is 10 megawatts or more.

(3) Schedule 1 shall have effect for the purposes of the interpretation of Schedules 2 and 3.

(4) In these Regulations, unless the context otherwise requires—

- (a) any reference to a numbered regulation or Schedule is a reference to the regulation or Schedule bearing that number in these Regulations;
- (b) any reference to a numbered paragraph is a reference to the paragraph bearing that number in the regulation or Schedule in which the reference occurs; and
- (c) any reference to the manner in which an amount has been calculated is a reference to—
  - (i) the data used in calculating the amount in question;
  - (ii) the manner in which that data has been used in the calculation;
  - (iii) the source from which that data has been derived; and
  - (iv) the arithmetical processes of the calculation.