
STATUTORY INSTRUMENTS

2005 No. 3320

The Hydrocarbon Oil Duties (Reliefs for Electricity Generation) Regulations 2005

PART 4

ELECTRICITY PRODUCED IN A COMBINED HEAT AND POWER STATION

Application of Part 4

- 9.**—(1) This Part applies to relief allowed by regulation 3(1)(b) or (c) above.
- (2) In this Part qualifying oil used to produce—
- (a) heat and electricity; or
 - (b) heat, mechanical power and electricity
- shall be treated as used to produce electricity.

Amount of relief

- 10.**—(1) Except where paragraph (2) applies, the amount that is afforded is the amount of relevant duty that has been charged and paid on qualifying oil used to produce electricity in the annual operation to which the application relates. Where the efficiency percentage of the station is less than the threshold efficiency percentage of that station, the amount that is afforded is the relevant fraction of the relevant duty that has been charged and paid.
- (2) For the purposes of paragraph (1) the relevant fraction is the fraction—
- (a) whose numerator is the efficiency percentage for the station; and
 - (b) whose denominator is the threshold efficiency percentage for that period.
- (3) For the purposes of this regulation—
- (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.

Application for relief

- 11.**—(1) Relief is allowed only upon the written application of a qualified claimant.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(2) Except as the Commissioners may otherwise allow, each application shall contain the particulars specified in paragraphs (a) to (g) of the Schedule and shall be in such form as the Commissioners may direct.

(3) Applications for relief must be made in respect of an annual operation.

(4) An application must be made no later than nine months after the annual operation to which it relates and may not be made where the amount to be paid is less than £50.