Department for
Business, Energy
& Industrial Strategy

REPORT ON THE POST IMPLEMENTATION REVIEW OF THE CLIMATE CHANGE AGREEMENTS (ELIGIBLE FACILITIES) REGULATIONS 2012 (SI 2012/2999): REGULATIONS 3-8

December 2017

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Contents

Introduction..3
Summary 3
Background to the Climate Change Agreements Scheme...4
Summary of the Regulations' Objectives 5
Have the Original Objectives Been Achieved? 5
Are the Original Objectives Still Valid? 6
Is the Regulation still the best option available and still required?................................6
Cost and Benefits 7
Conclusions and Next Steps for the Regulations..7
Annex A: Post-Implementation Review...8

Report on the Post Implementation Review of the Climate Change Agreements (Eligible Facilities) Regulations 2012 (SI 2012/2999): Regulations 3-8

Introduction

This report sets out the conclusions of the Post Implementation Review ("the Review") of Regulations 3 to 8 of the Climate Change Agreements (Eligible Facilities) Regulations 2012 (SI 2012/2999[1]) ("The Regulations"). The Post Implementation Review is provided at Annex A.

Summary

The Climate Change Agreements ("CCA") scheme allows energy intensive participants to pay reduced main rates of Climate Change Levy ("CCL") (a tax on energy supply) in exchange for signing up to energy efficiency or carbon reduction targets agreed with Government. Participants can remain compliant with the CCA Scheme and retain their entitlement to a reduced rate of CCL by meeting their targets or by paying a buyout fee if they fall short of meeting their targets. These measures were intended to have a broad range of effects including incentivising investment in environmental technologies and mitigating the impact of the CCL on energy intensive businesses.

The broad objective of the Climate Change Agreements (Eligible Facilities) Regulations is to set out conditions of eligibility for the CCA scheme. Specifically, Regulation 3 of the Regulations sets out the CCA "70:30" rule for determining eligibility (replacing the previous "90:10" rule). The 90:10 rule previously made provision such that where 90% or more of the "reckonable energy" used by a site was related to activities covered by eligible processes, 100% of site energy could be included in the CCA. The "70:30" rule reduced this threshold such that where 70% or more of the "reckonable energy" used by site was related to activities covered by eligible processes, 100% of site energy could be included in the CCA. Regulations 4 – 8 of the Regulations set out how "reckonable energy" is to be calculated for the purpose of applying this "70:30" rule.

As part of the consultation process for the Post Implementation Review, a survey was sent to all CCA scheme participants and their sector associations (c. 3800 organisations) via the Environment Agency as Scheme Administrator through the regular CCA newsletter. This followed a discussion of this review and an introduction to the survey at a meeting of CCA participants at the Operators Liaison Group on Friday 7 April 2017. The survey was open for six weeks from 10 April to 19 May 2017. Five responses were received. A

[1] as amended by the Climate Change Agreements (Eligible Facilities)(Miscellaneous Amendments) Regulations 2013 (SI 2013/505), the Climate Change Agreements (Eligible Facilities)(Amendment) Regulations 2014 (SI 2014/1318) and the Waste (Meaning of Recovery)(Miscellaneous Amendments) Regulations 2016 (SI 2016/738)

number of responses were from sector associations on behalf of their members. In addition, information was sought from the Scheme Administrator on relevant aspects of the impact of the Regulations.

The Review was carried out pursuant to the Secretary of State's duty set out in Regulation 10 of the Regulations to carry out a review of Regulations 3 – 8, and to set out the conclusions of the review and publish that report. That report must in particular:

(a) set out the objectives intended to be achieved by the regulatory system established by regulations 3 to 8;

(b) assess the extent to which those objectives are achieved; and,

(c) assess whether those objectives remain appropriate and, if so, the extent to which they could be achieved with a system that imposes less regulation.

The Review evaluated whether the objectives for the introduction of the 70:30 rule in place of the previous 90:10 rule had been achieved, including whether the expected administrative savings as estimated in the Impact Assessment had been realised.

The results from the survey suggest that the estimates of benefits as set out in the impact assessment were reasonable, and these benefits would have been realised. The objectives remain unchanged, and accordingly it remains appropriate for the 70:30 rule to continue to stand, underpinned by the Regulations.

Background to the Climate Change Agreements Scheme

Climate Change Agreements ("CCAs") were introduced in 2001 in response to the Marshall Report on 'Economic Instruments and the Business use of Energy' and the introduction of the Climate Change Levy (CCL) which is charged on non-domestic energy supplies. CCAs were introduced as it was recognised that the CCL could impact on the competitiveness of energy intensive industry.

CCAs are voluntary agreements that currently allow eligible energy intensive sectors to receive a reduction in the "CCL" of 90% for electricity and 65% for gas and other fuels if they sign up to stretching energy efficiency targets agreed with Government. A total of 53 industrial sectors across around 8,300 sites have signed up to targets. CCAs offset competitive disadvantage and reduce energy use across participating sectors.

Eligibility for the scheme is in part determined by a list of eligible processes. The previous 90:10 rule made provision such that where 90% or more of the reckonable energy used by the site was related to activities covered by eligible processes, 100% of site energy could be included in the CCA. The 70:30 rule reduced this threshold such that where 70% or

more of the reckonable energy used by site was related to activities covered by eligible processes, 100% of site energy could be included in the CCA.

The CCA scheme that was introduced in 2001 ended in March 2013. A new CCA scheme introduced in 2013 included a number of simplifications. These simplifications included the replacement of the 90:10 rule, which applied in the scheme introduced in 2001, by the 70:30 rule, which applied for the CCA scheme commencing in 2013.

Summary of the Regulations' Objectives

The objectives for introduction of 70:30 rule in place of the previous 90:10 rule were:

- to reduce administrative burden (as stated in the CCA Consultation Response of March 2010);
- to enable fewer installations to be required to install sub-metering (as stated in the Climate Change Agreements: eligibility, metering requirements and target setting guidance, August 2013).

The 2012 Impact Assessment on Proposals on the Future of Climate Change Agreements stated that:

- This change is not expected to have any material impact on costs for either industry or government. There will be marginal benefits to industry in extending the amount of energy to which the CCL discount will apply and in a reduced need to sub-meter;
- There will be savings to industry resulting from new entrants not being required to purchase sub-meters. This is assumed to be 300 new entrants, with a cost saving of £750 per meter. Annual maintenance savings of 5% of the capital cost of the meters have also been assumed for those new entrants who no longer have to acquire a meter. This delivers overall NPV savings of £50k over the appraisal period;
- There are reduced costs for Government in not having to process as many eligibility assessments, saving 10 days of staff time from the CCA team annually. The NPV is £9K;
- There will be some additional compliance costs resulting from the additional coverage of energy/emissions. These are considered to be minimal and have not been quantified.

Have the Original Objectives Been Achieved?

An assessment of responses to the survey is set out in the Post Implementation Review. The Post Implementation Review concludes that, based on the results from the survey, the estimates of benefits as set out in the impact assessment were reasonable, and these benefits would have been realised. Given this, the objectives of enabling fewer

installations eligible to participate in the scheme to be required to install sub-metering and reducing administrative burdens have been met.

We are not aware of any unintended effects. The scheme would have become more attractive to those in the 90/10 to 70/30 space and so there might be participants attracted to join the scheme who would otherwise have been discouraged by the costs of sub-metering. This would represent an increase in the overall burden on operators[2] from the scheme as there are more participants but individually is countered by the discount on CCL claimed. Also, participants would have more consumed energy to report if they fall in the 90/10 to 70/30 space, but it is believed this reporting burden is neutral, although arguably they might have had to report a fuel that otherwise they might not have included. Additionally, more operators will have needed to make an annual assessment of compliance with the 70/30 rule, as requested by HMRC, compared to the number who would have needed to make an assessment under the 90/10 rule.

Are the Original Objectives Still Valid?

The original objectives remain valid and appropriate. This is consistent with the policy intent set out for the CCA Scheme.

Is the Regulation still the best option available and still required?

The current scheme is due to continue until 2023. Rules on eligibility, as currently set out in the Regulation, are therefore required until then. In this context we have considered whether there are alternative options for meeting the objective of reducing administrative burdens (by replacing the 90/10 rule with the 70/30 rule) as provided for by SI 2012/2999, other than by leaving SI 2012/2999 in place.

If we were to repeal SI 2012/2999 that would not result in a reduction in regulatory burdens on operators or the administrator. This is because there would then be no statutory 70/30 rule, which would mean that, in principle, operators who currently rely on it would need to fit sub-meters and engage in additional administrative effort in order to be able to secure the same level of site coverage that they do at the moment under the 70/30 rule. There would also be more work for the administrator to deal with the outcome of that additional administration.

The objective of these Regulations was to reduce administrative burdens (by reducing the need for sub-metering) for those participants whose energy use related to activities covered by eligible processes was between 70% and 90% of site energy use. We are not aware of a way of achieving that outcome and the scheme objectives in a way that

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[2] With any increase in population of operators there would be an increase in total administrative activity in absolute terms.

involves less regulation than the approach taken in the Regulations. Furthermore, amending the regulations would not make a significant difference to administrative burdens as any benefit would only impact participants for Target Period 4 (2019 and 2020), and then only if any changes came into effect before the start of Target Period 4, and if relevant participants had not already invested in sub-metering.

Cost and Benefits

Based upon the information provided through responses to the survey and from the Scheme Administrator, we conclude that the Regulations are appropriate and remain the most appropriate option available. The regulations which previously applied to the CCA scheme before 2012 which applied a 90:10 rule required sub-metering in more cases (with associated increased metering costs for eligible businesses seeking to participate in the scheme) than would be required as a result of the 70:30 rule.

Based on the information from the survey and from the Scheme Administrator, the estimates of overall cost savings of £59k over eight years, based on cost savings of £750 as the mean value for the cost of a meter, and annual maintenance savings of 5% of the capital costs of the meters. were appropriate.

Conclusions and Next Steps for the Regulations

The Regulations are due to continue to have effect until the end of the CCA scheme in March 2023. No changes are proposed.

Annex A

Post-Implementation Review

<table>
<tr><td rowspan="7">Title:
The Climate Change Agreements (Eligible Facilities) Regulations 2012: Regulations 3-8

PIR No: BEIS019(PIR)-17-HBE

RPC No: RPC-BEIS-4112(1)

Lead department or agency:
Department for Business, Energy and Industrial Strategy
Contact for enquiries
enquiries@beis.gov.uk</td><td>Post Implementation Review (PIR)</td></tr>
<tr><td>Source of intervention: Domestic</td></tr>
<tr><td>Type of regulation: Secondary Legislation</td></tr>
<tr><td>Type of review: Statutory Review</td></tr>
<tr><td>Date of implementation: 01/01/2013</td></tr>
<tr><td>Date review due (if applicable): 01/01/2018</td></tr>
<tr><td>Recommendation: Keep

RPC Opinion: Fit for Purpose</td></tr>
</table>

1. What were the policy objectives and the intended effects? (If policy objectives have changed, please explain how).

The overall objectives of the Climate Change Agreements (CCA) scheme are to mitigate the impact of the Climate Change Levy on energy intensive industry and to deliver energy efficiency improvements at least equivalent to the savings that would have been achieved were sectors required to pay the full main rates of CCL.

The broad objective of the Climate Change Agreements (Eligible Facilities) Regulations is to set out the conditions of eligibility for the CCA scheme. Specifically, Regulation 3 introduces the CCA "70:30" rule for determining eligibility (replacing the previous "90:10" rule). Regulations 4-8 set our how "reckonable energy" is to be calculated for the purpose of applying this rule. The 90:10 rule made provision such that where 90% or more of the energy used by site was related to activities covered by eligible processes, 100% of site energy could be included in the CCA. The 70:30 reduced this threshold such that where 70% or more of the energy used by site was related to activities covered by eligible processes, 100% of site energy could be included in the CCA.

The objectives for introduction of 70:30 rule in place of the previous 90:10 rule were:

- to reduce administrative burden (as stated in the CCA Consultation Response of March 2010);
- to enable fewer installations to be required to install sub-metering (as stated in the CCA eligibility, metering requirements and target setting guidance, August 2013).

2. Describe the rationale for the evidence sought and the level of resources used to collect it, i.e. the assessment of proportionality.

The 2012 Impact Assessment on Proposals on the Future of Climate Change Agreements[3] states that:

"64. This change is not expected to have any material impact on costs for either industry or government. There will be marginal benefits to industry in extending the amount of energy to which the Levy discount will apply and in a reduced need to sub-meter.

Benefits:

- There will be savings to industry resulting from new entrants not being required to purchase sub-meters. This is assumed to be 300 new entrants, with a cost saving of £750 per meter. Annual maintenance savings of 5% of the capital cost of the meters have also been assumed for those new entrants who no longer have to acquire a meter. This delivers overall NPV savings of £50k over the appraisal period;

- There are reduced costs for Government in not having to process as many eligibility assessments, saving 10 days of staff time from the CCA team annually. The NPV is £9K.

Costs:

- There will be some additional compliance costs resulting from the additional coverage of energy/emissions. These are considered to be minimal and have not been quantified."

Accordingly, through the Review we have sought to understand:

- whether the rules as set out in Regulations 3-8 have represented a simplification compared with the previous 90:10 rule;

- the extent to which the impacts estimated in the Impact Assessment that accompanied these Regulations have been observed in outturn.

We have noted the relatively small amount of savings predicted, totalling £59k over 8 years. The principle methodology for collecting evidence has involved a short survey

[3] https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/42824/4176-ia-proposals-future-cca.pdf

issued using the resources of the BEIS central survey unit, which we believe to be proportionate.

3. Describe the principal data collection approaches that have been used to gathering evidence for this PIR.

- What forms of monitoring data were collected?
- What evaluation approaches were used? (e.g. impact, process, economic)
- How have stakeholder views been collected? (e.g. feedback mechanisms, consultations, research)

A simple three-question survey was sent on BEIS's behalf to scheme participants including sector associations by the Environment Agency as Scheme Administrator. This followed a presentation by BEIS at a meeting of the CCA Operators Liaison Group, to which all scheme participants and their representatives are invited. The survey was drawn to the attention of, and made available to, all participants via the CCA Newsletter sent by the Environment Agency to all participants. Additionally, views on relevant issues were sought from the Environment Agency and their technical consultants on the scheme, Ricardo Energy and Environment.

The survey asked three questions:

- Whether the estimate of £750 as the mean value for the cost of a meter was appropriate;
- Whether the estimate that of annual maintenance savings of 5% of the capital costs of the meters was appropriate;
- Whether respondents had any comments on the statement in the Impact Assessment that: "There will be some additional compliance costs resulting from the additional coverage of energy/emissions. These are considered to be minimal and were not quantified." We had indicated in the survey question that we were not aware of any information that changed the case made in the impact assessment. We also invited respondents to comment on anything else that might be relevant to the review.

The survey was open for six weeks from 10 April to 19 May 2017. Five responses were received.

Four of the five respondents agreed with the assumptions under the first two bullets. One respondent disagreed.

There were three responses to the third question.

One respondent confirmed they were not aware of any information that changes the case made in the impact assessment.

One respondent commented that they could run with the assumption of 300 new entrants but would doubt that all 300 would have fallen below the 90% threshold. This could mean that the saving is overstated.

One respondent referred to a member for whom the cost of a meter for gas was £3,500 to purchase and install, so they said the estimate was a bit low. They commented that electric meters were cheaper (£300- 500), so on average this amounts to around £2,000.

They also commented: “The costs of monitoring and recording the information have not been considered - the most useful way is internet based which is an extra cost, although you could just read manually. The maintenance savings must be a guess as we don’t know how you would work that out. Additional compliance costs will probably be insignificant if this is just covering the change to 70/30 from 90/10. Tasks will be the same. In general, we don’t see how a ‘saving’ from not putting something in place can be quoted. Isn’t this just an example of ‘additional expense not required’”.

The Department noted in the impact assessment that the electricity sub-meters start at £500 and gas sub-meters start at £1,000 (installed). This was based on BEIS and Ricardo Energy and Environment knowledge. However, while a mean value of £750 was used, it was acknowledged that in some individual cases purchase costs might be higher. This would mean that £750 as the estimate of the saving compared with a counterfactual of being required to install a meter would tend to be a low estimate.

4. To what extent has the regulation achieved its policy objectives? Have there been any unintended effects?

The results from the survey suggest that the estimates of benefits as set out in the impact assessment were reasonable, and these benefits would have been realised.

We are not aware of any unintended effects. However, the points below should be noted:

- The scheme would have become more attractive to those in the 90/10 to 70/30 space and so there might be participants attracted to join the scheme who would otherwise have been put off by the costs of sub-metering. This would represent an increase in the overall burden on operators from the scheme as there are more participants but individually is countered by the discount on CCL claimed.
- Participants would have more consumed energy to report if they fall in the 90/10 to 70/30 space, but we believe this reporting burden is neutral, although arguably they might have had to report a fuel that otherwise they might not have included.

- More operators will have needed to make an annual assessment of compliance with the 70/30 rule, as requested by HMRC, compared to the number who would have needed to make an assessment under the 90/10 rule.

5a. Please provide a brief recap of the original assumptions about the costs and benefits of the regulation and its effects on business (e.g. as set out in the IA).

5b. What have been the actual costs and benefits of the regulation and its effects on business?

Please highlight how these differed from the original assumptions and any reasons which explain these differences.

Please see section 4.

6. Assessment of risks or uncertainties in evidence base / Other issues to note

The assessment here is based on a relatively limited number of responses. We note that there are around 7800 facilities (c. 3,800 target units) currently included in agreements as part of the CCA scheme, and the scheme covers 53 sectors.

However, some responses were from sector associations that may represent a significant number of members. Moreover, we would not necessary expect all sectors or participants to have a view on this. For example, participants whose energy relating to eligible processes was already above 90% of site energy use, or below 70% of site energy use, would not be expected to have an interest in these regulations. The Impact Assessment was based on an assumption of 300 new entrants benefitting from the change, which might represent a maximum number of organisations with an interest. If responses were given by sector associations on behalf of their members, and if new entrants affected typically belonged to a subset of sectors (as we understand to have been the case) rather than being spread evenly across all sectors, a low relative absolute number of responses would be expected.

Moreover, the Regulatory Review was concerned with assessing whether the objectives of the Regulation remained appropriate and if so whether they could be achieved with a system that imposes less regulation, rather than proposing a change in rules per se. Against this background, while the survey was designed to be as simple as possible, participants and their representative organisations may nonetheless have faced a limited incentive to respond. The time and resource required to respond formally as an organisation, even to a relatively simple survey might also have been a factor.

This responses and response rate suggest to us that there were no widespread, strongly held views that assumptions in the Impact Assessment had been inappropriate.

7. Lessons for future Impact Assessments

None

8. What next steps are proposed for the regulation (e.g. remain/renewal, amendment, removal or replacement)?

The Explanatory Note accompanying the Regulation states that following the review it will fall to the Secretary of State to consider whether the Regulations should be allowed to expire as regulation 1(3) provides, be revoked early, or continue in force with or without amendment.

The 2015 Business Energy Efficiency Taxation Review sought views on broad eligibility. Specifically the consultation document asked respondents for their views on the protection of Energy Intensive Industries. It asked for views on whether: the CCA scheme eligibility should only focus on industries needing protection from competitive disadvantage and whether CCA scheme eligibility should focus only on providing protection to those Energy Intensive Industries exposed to international competition.

The Government Response to the Review stated that: “The government will keep existing CCA scheme eligibility criteria in place until at least 2023.”

A decision to keep the Eligible Facilities Regulations in place until 2023 has therefore already been announced. Against this background, the purpose of the current Regulatory Review is to determine the extent to the objectives of the Regulation have been met, and the extent to which those objectives remain appropriate and, if so, the extent to which they could be achieved with a system that imposes less regulation. There would be no policy implications for the current CCA scheme.

Evidence Base

Reponses to Survey

Question 1

1. The Impact Assessment assumed there would be a cost saving of £750 per meter. It noted: "The electricity sub-meters start at £500 and gas sub-meters start at £1000 (installed). This is based on DECC and AEA knowledge. Therefore, a mean value of £750 has been used.”

Do you feel that the estimate of £750 was appropriate?

- Yes, it was appropriate
- No, it was not appropriate

If you feel another estimate would have been appropriate, please give it here. (Please give a whole number of pounds, e.g. write in 300 instead of £300.)”

4 respondents said yes it was appropriate; 1 respondent said no it was not appropriate.

Question 2

The Impact Assessment stated that: "Annual maintenance savings of 5% of the capital costs of the meters have also been assumed for those new entrants who no longer have to acquire a meter”.

Do you feel that the estimate of 5% was appropriate?

- Yes, it was appropriate
- No, it was not appropriate

If you feel another estimate would have been appropriate, please give it here. (Please give a whole number of percentage points, e.g. write in 3 instead of 3%.)

4 respondents said yes it was appropriate; 1 respondent said no it was not appropriate.

Question 3

3. The Impact Assessment stated that: “There will be some additional compliance costs resulting from the additional coverage of energy/emissions. These are considered to be minimal and were not quantified.

We are not aware of any information that changes the case made in the impact assessment.

Do you have any comments on this issue, or anything else that might be relevant to this review? If so, please use the box below:”

3 respondents commented on this question

One respondent commented: “We are not aware of any information that changes the case made in the impact assessment”.

Another respondent commented: “I can run with the assumption of 300 new entrants but would doubt that all 300 would have fallen below the 90% threshold. If the overall NPV savings of £50k is based on all 300 falling below the original 90% threshold than I can agree with the estimated NPV of £50k otherwise I would suggest this saving is overstated based on my experience with the Plastics sector. I would be interested in a reply to my question”.

Another respondent commented: “One of our members has confirmed that the cost of a meter for gas was £3,500 to purchase and install, so the estimate is a bit low. Electric

meters were cheaper (£300- 500). So on average this amounts to around £2,000. The costs of monitoring and recording the information have not been considered - the most useful way is internet based which is an extra cost, although you could just read manually. The maintenance savings must be a guess as we don't know how you would work that out. Additional compliance costs will probably be insignificant if this is just covering the change to 70/30 from 90/10. Tasks will be the same. In general, we don't see how a 'saving' from not putting something in place can be quoted. Isn't this just an example of 'additional expense not required'?".

Information provided by the Scheme Administrator
Numbers of participants benefitting from the 70/30 rule

The Environment Agency has confirmed that:

- Up to 6 June 2017 there had been 1697 new entrant facilities joining the scheme.
- Of these, there were 622 for which energy related to CCA eligible processes fell between 90% and 70% of site energy use. i.e. 622 would have been able to include the whole site in the CCA as a result of the 70:30 rule where this would not have been possible under the previous 90:10 rule. NB This assumes that that the operators of those facilities that are around 90% would not have decided to install meters because of uncertainty in their data and the potential for crossing the 90% boundary.
- On this basis the previous estimate of 300 new entrants that would benefit from the 70: 30 rule (from not having to install sub-metering) would have been a conservative estimate. NB The "300" refers to target units whilst the "622" refers to facilities. Although hard figures are not available for the new entrants quoted here, typically there are twice as many facilities as there are target units in the scheme at any time (that is an "average" TU has 2 facilities) and so the 300 and 622 are actually quite comparable. However we emphasise that the 300 was a very approximate figure in the first place.

NB The Environment Agency cannot be certain that sites assumed to have benefitted from the change to the 70:30 rule would not already have had sub-metering installed before joining the scheme. e.g. if some of the new facilities had been in the scheme before, but qualified as new entrants following some form of restructuring. We would hope that any well managed facility would have good sub-metering in place regardless of the requirements of the scheme. We note that the need to install sub-metering has the effect of encouraging less well managed facilities to adopt better management processes.

Compliance costs
The costs seem to potentially fall into two categories, operators' costs and our costs:

i) For an operator:

They avoid sub-metering if they fit in the 90/10 to 70/30 space (a saving). You are proposing to ask whether the values for installation and management estimated in the impact assessment are accurate but this is likely to be a significant avoided cost.

The scheme becomes more attractive to those in the 90/10 to 70/30 space and so there might be participants attracted to join the scheme who would otherwise be put off by the costs of sub-metering. This represents an increase in the overall burden on operators from the scheme as there are more participants but individually is countered by the discount on CCL claimed.

They have more consumed energy to report if they fall in the 90/10 to 70/30 space, but I think this reporting burden is neutral, although arguably they might have to report a fuel that otherwise they might not have included.

More operators will need to make an annual assessment of compliance with the 70/30 rule, as requested by HMRC, compared to the number who would need to make an assessment under the 90/10 rule.

ii) For the Scheme Administrator

The Environment Agency and their consultants Ricardo Energy and Environment have a greater number of new entrant cases to assess who fall under the 70/30 rule than we would have had who fell under the 90/10 rule. This requires a little extra effort but is countered by the reduction in the need to assess sub-metering and the reduced number of cases where we have to look at Directly Associated Activities (DAAs). Any overall change in effort is probably marginal.

In audit a greater proportion will need to be tested against the 70/30 rule than would have been checked against the 90/10 rule, as in the previous bullet. Again this is offset by the reduced number of DAAs to be tested.

Sign-off for the Post Implementation Review

I have read the PIR and I am satisfied that it represents a fair and proportionate assessment of the impact of the measure.

Signed: Date: 14 December 2017

Claire Perry MP, Minister of State for Climate Change and Industry

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