
STATUTORY RULES OF NORTHERN IRELAND

2013 No. 93

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

(1) 2010 c. 4

(2) 2006 c. 46

Status: This is the original version (as it was originally made).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

- (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.