

---

STATUTORY INSTRUMENTS

---

**1990 No. 266**

**The Fossil Fuel Levy Regulations 1990**

**PRINCIPAL PAYMENTS IN RESPECT OF LEVY ETC**

**Principal payments in respect of levy**

**11.**—(1) Each licensed supplier shall make payments in respect of the levy in accordance with the following provisions of this regulation.

(2) In respect of each qualifying month, the licensed supplier shall calculate (and, in doing so, shall take into account any deductions which he may make in accordance with these Regulations) the amount of the payment due from him in accordance with—

- (a) until it is superseded by a rate notified to him by the Director in accordance with regulation 6, the rate of levy notified to him by the Secretary of State in accordance with regulation 41; and
- (b) thereafter, the rate of levy notified to him by the Director in accordance with regulation 6.

(3) Not more than one month after the end of each qualifying month the licensed supplier shall make the payment which he has calculated to be due from him in respect of that month to the Director.

(4) If the licensed supplier makes the payment mentioned in paragraph (3) later than one month after the end of the qualifying month in question but before any notice has been served on him under paragraph (1) of regulation 16 or 17, he shall also pay an amount in respect of interest in accordance with regulation 29(1).

**Statements etc to accompany principal payments in respect of levy**

**12.**—(1) At the same time as he makes a payment in accordance with regulation 11, and without prejudice to any other provision of these Regulations which requires the licensed supplier to furnish the Director with any description of statement, information or other material, the licensed supplier shall furnish to the Director a statement in accordance with this regulation.

(2) A statement in accordance with this regulation shall—

- (a) set out the manner in which the licensed supplier has calculated the amount of the payment mentioned in paragraph (1); and
- (b) without prejudice to the generality of sub-paragraph (a) of this paragraph, include the best estimate the supplier can make (after taking into account the effect in relation to him of regulations 8 to 10 during the qualifying month in question) of the quantities (expressed in kilowatt hours) of—
  - (i) each relevant category of electricity; and
  - (ii) electricity other than leviable electricity,

supplied by him during the qualifying month in question, and of the aggregate amounts (exclusive of the levy and value added tax) charged by him (whether or not any bill or invoice has been delivered to a customer) for the quantities mentioned in sub-paragraph (i) above.

(3) With each statement in accordance with this regulation the licensed supplier shall also furnish to the Director such evidence as may be available to him to justify the estimate mentioned in subparagraph (b) of paragraph (2) including (but without prejudice to the generality of the foregoing) evidence of the effect in relation to him of regulations 8 to 10 during the qualifying month.

#### **Additional statements relating to dual fired generating stations**

**13.**—(1) Where any quantity of electricity mentioned in a statement furnished to the Director in accordance with regulation 12 is generated by a fossil fuel generating station which is capable of being fuelled or driven otherwise than by a fossil fuel, the licensed supplier furnishing that statement shall also furnish to the Director an additional statement describing the fuels used in that generating station during the qualifying month.

(2) Any additional statement furnished in accordance with paragraph (1) shall include—

- (a) a description of each type of fuel used in the station during the month;
- (b) an estimate of the quantity of each type of fuel so used; and
- (c) an estimate of the net calorific value of each such type of fuel.

(3) In this regulation “fossil fuel” has the same meaning as in section 32 of the Act.

#### **Excess quantities from generating stations**

**14.**—(1) This regulation shall apply if at any time the Director considers (after taking into account the effect of regulations 8 to 10) that any one or more of the licensed suppliers is or (as the case may be) are purporting to have supplied during any qualifying month quantities of electricity generated by a relevant station or stations—

- (a) which are greater than the quantities which the Director has reason to believe were generated by such station or stations (as adjusted pursuant to regulations 9 and 10) during that qualifying month; or
- (b) which the Director, whether by reason of evidence produced to him pursuant to regulation 8 or otherwise, is not satisfied was attributable to electricity generated by such station or stations (as adjusted pursuant to regulations 9 and 10) during that qualifying month.

(2) In any case where this regulation applies, the Director may (after taking into account any relevant evidence produced for the purposes of regulations 8 to 10) reduce the quantities which the relevant supplier is purporting to have supplied in the appropriate manner.

(3) For the purposes of paragraph (2), the appropriate manner is a manner which takes into account evidence produced for the purposes of regulations 8 to 10 and, subject thereto, which causes each quantity purported to have been supplied by a supplier mentioned in paragraph (1) as reduced by the Director to bear the same proportion to the aggregate of the quantities as so reduced as each quantity purported to have been so supplied bears to the aggregate of such quantities.

(4) As soon as he has reduced quantities in accordance with paragraphs (2) and (3), the Director shall serve on each licensed supplier concerned a notice setting out any quantities so reduced and the quantities from which they have been reduced which are relevant to that supplier.

(5) As soon as he receives a notice served under paragraph (4), the licensed supplier shall forthwith recalculate the amount of the payment in respect of the levy due from him in respect of the qualifying month in question on the basis of the reduced quantities set out in that notice, and as the circumstances may require—

- (a) the supplier shall forthwith thereafter pay to the Director the difference between—
  - (i) the amount already due from him in respect of that month; and

(ii) the amount shown to be due by the recalculation in accordance with this paragraph;  
or

(b) the supplier may deduct from the next payment due from him under regulation 11 an amount equal to the difference between the amounts mentioned in sub-paragraph (a) of this paragraph,

(together, in each case, with an amount in respect of interest in accordance with regulation 29).

(6) At the same time as he makes a payment in accordance with paragraph (5), the licensed supplier shall furnish the Director with a copy of the recalculation made in accordance with that paragraph.

(7) Any reference in this regulation to a relevant station or stations is a reference to a particular generating station or generating stations of a particular description.

### **Unclaimed quantities of non-leviable electricity**

**15.**—(1) This regulation shall apply if at any time it becomes apparent to the Director (after taking account of the effect of regulations 8 to 10 and 14) that licensed suppliers are purporting to have supplied during any qualifying month quantities of electricity other than leviable electricity which are less than the quantities of such electricity which the Director has reason to believe were generated during that month.

(2) In any case where this regulation applies, the Director may reduce in the appropriate manner the quantities of leviable electricity set out in the statements for the qualifying month in question furnished by licensed suppliers in accordance with regulation 12.

(3) For the purposes of paragraph (2) the appropriate manner is a manner which causes each quantity as reduced by the Director to bear the same proportion to the aggregate of the quantities as so reduced as each quantity of leviable electricity set out in the statements mentioned in that paragraph bears to the aggregate of the quantities so set out.

(4) As soon as he has reduced quantities in accordance with paragraph (2) and (3), the Director shall serve on each licensed supplier concerned a notice setting out any quantities so reduced and the quantities from which they have been reduced which are relevant to that supplier.

(5) As soon as he receives a notice served under paragraph (4), the licensed supplier shall forthwith recalculate the amount of the payment in respect of the levy due from him in respect of the qualifying month in question, and he may deduct from the next payment due from him under regulation 11 an amount equal to the difference between—

(a) the amount already due from him in respect of that qualifying month; and

(b) the amount shown to be due by the recalculation in accordance with this paragraph,

(together with an amount in respect of interest in accordance with regulation 29(2) ).

(6) The licensed supplier shall furnish the Director with a copy of the recalculation made in accordance with paragraph (5) at the same time as he makes the next payment mentioned in that paragraph.