

Climate Change Levy exemption for renewables: Guidance for agents

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Target audience: This document is for the guidance of agents, and prospective agents, of those generating electricity from renewable sources.

Overview:

This guidance document explains how agents can manage a generating station's accreditation under the Climate Change Levy exemption for renewables and/or, receive Levy Exemption Certificates (LECs) *for and on behalf of, and for the benefit of* an operator of a generating station who has generated the quantity of electricity to which the claim for a LEC relates. **This document should be read in conjunction with the Climate Change Levy exemption for renewables: Guidance for generators and suppliers.**

This document **does not cover** the Climate Change Levy exemption for good-quality Combined Heat and Power, the Renewables Obligation, or Renewable Energy Guarantees of Origin. For guidance on these topics, please consult the Ofgem website www.ofgem.gov.uk.

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Context

Ofgem plays a major role, with HM Revenues and Customs, in administering the Climate Change Levy (CCL) exemption for renewables. This work involves the accreditation of generators under the scheme and the issue of LECs.

This is a new guidance document, for use from 1 April 2007. Its intended audience is agents and prospective agents. We have tried to make it easy to follow, particularly for those unfamiliar with the CCL exemption for renewables.

Associated Documents

This document should be read in conjunction with the **Climate Change Levy exemption for renewables: Guidance for generators and suppliers**.

Readers may wish to look at the application forms for accreditation under the CCL. Four, technology-specific, forms are for 'small generators', having a Declared Net Capacity (DNC) of 50kW or less. One form for 'large generators', is for use by generators whose station has a higher DNC. The application forms are to be found under the Environment pages on the Ofgem website, www.ofgem.gov.uk.

Table of Contents

Summary	1
Introduction and background	1
Acting as an agent	1
Accreditation	1
Obtaining LECs	1
Issuing LECs	1
The appendices	1
1. Introduction and background	2
Status of this guidance document	2
The Climate Change Levy exemption for renewables	2
Ofgem's responsibilities	3
2. Acting as an agent	4
Introduction	4
Who may be appointed as an agent	4
What an agent may be appointed to do	4
How a station operator appoints an agent	5
Contact with Ofgem	5
Agents acting for more than one generating station	5
Disputes	6
Terminating an agency agreement	6
3. Accreditation	7
Introduction	7
Accreditation questionnaire	7
Following accreditation	8
Maintaining accreditation	8
Declarations	8
Audit programme	9
4. Obtaining LECs	10
Generator authorisation of agent	10
Submission of monthly output data	10
5. Issuing LECs	11
Generator authorisation of an agent	11
Standard LEC issue arrangements	11
Appendices	12
Appendix 1 – The Authority's Powers and Duties	13
Appendix 2 - Contact details	15
Ofgem	15
Ofreg	15
HMRC	15
Appendix 3 - Agent appointment form	16
Appendix 4 - Agent information declaration	18
Appendix 5 - LEC issue schedule	19
Appendix 6 - Glossary	20

Summary

This summary briefly explains what each section of this guidance document is about.

Introduction and background

This explains the legislative background to the CCL exemption for renewables, setting out what Ofgem's responsibilities are in respect of it. It summarises the purpose and status of this guidance document.

Acting as an agent

An agent may act as administrator, for and on behalf of, the operator of a generating station. This section of the guidance explains the responsibilities of an agent.

Accreditation

'Accreditation' is the process by which a generating station qualifies to receive LECs. This section of the guidance explains what an agent must do to secure accreditation for a generating station if appointed to do so on behalf of the generator.

Obtaining LECs

This section explains how an agent may submit data on monthly electrical output on behalf of the generator. We use this data to calculate the number of LECs to which the generator is entitled.

Issuing LECs

This section explains how we may issue LECs to an agent *for and on behalf of, and for the benefit of*, the particular generator who has generated the quantity of electricity to which the claim for a LEC relates (the "relevant generator" or "relevant operator").

The appendices

The appendices to this guidance give additional information about the Authority's powers and duties, a copy of the agent appointment form and relevant declarations and a glossary of terms and abbreviations.

1. Introduction and background

Chapter Summary

This section explains the status of this document, gives some background to the CCL exemption for renewables scheme and sets out Ofgem's responsibilities with respect to administering the scheme for HM Revenue and Customs.

Status of this guidance document

1.1. This is a working guidance document. It represents our current views of what is or is likely to be permissible with regard to agents of relevant generators under the applicable primary and secondary legislation. We reserve the right generally to modify those views and to revise this guidance.

1.2. This document highlights significant points for agents managing an operator's accreditation, submission of output data, or receipt of LECs *on behalf of, and for the benefit of* the relevant generator. **This document should be read in conjunction with "The Climate Change Levy exemption for renewables: Guidance for generators and suppliers"**. It cannot, and does not seek to, anticipate and address every situation that may arise. Where there is uncertainty or dispute, we shall consider the particular facts as the legislation applies to them. We shall also take account of any other relevant matters.

1.3. This document is not, and is not intended as, a definitive and/or binding interpretation of the relevant legislation. Where it is helpful to do so, it refers to the legislation, but users should obtain independent legal advice regarding the Climate Change Levy exemption for renewables, including the requirements of the legislation and any points of statutory interpretation.

1.4. We aim to review this guidance, periodically. Accordingly, it would be helpful to receive comments or suggestions from those who use it.

The Climate Change Levy exemption for renewables

1.5. Introduced in April 2001, the Climate Change Levy (CCL) is chargeable on non-domestic supplies of electricity. Subject to certain exclusions, exemptions, reduced-rate and half-rate provisions, electricity is currently (with effect from 1 April 2007) subject to the levy at a rate of 0.441p/kWh.

1.6. Paragraphs 19 and 22 in Schedule 6 to the Finance Act 2000, and Part IV of the Climate Change Levy (General) Regulations 2001¹ ("the Regulations"), created the

¹ Paragraph 22 of Schedule 6 to the Finance Act 2000 empowers the Commissioners to make regulations giving effect to the exclusions and exemptions provided for in Paragraphs 8 to 21.

CCL exemption for electricity generated from renewable sources. The Regulations were amended in 2003².

1.7. We issue Levy Exemption Certificates (LECs) as evidence that a relevant generator has produced eligible renewable source electricity. Suppliers use LECs to claim the CCL exemption. **Note that this document refers only to 'renewables LECs'. LECs issued in respect of the output from good-quality CHP stations (CHP LECs) are different. We issue separate guidance on CHP LECs³.**

Ofgem's responsibilities

1.8. The legislation gives the Gas and Electricity Markets Authority ("the Authority") responsibility for administration of the CCL exemption for renewables. Ofgem is the non-ministerial Civil Service department that supports, and performs the day-to-day functions of, the Authority. As such, Ofgem is responsible for:

- accrediting renewable generating stations⁴;
- issuing LECs;
- maintaining a record (for six years) of LECs issued;
- receiving notification, from suppliers, of LECs allocated to a supply;
- auditing accredited generators, to secure assurance of compliance; and
- providing information to HM Revenue and Customs (HMRC) in respect of the administration of the CCL exemption for renewables.

These Regulations are available on the website of the Office of Public Sector Information (OPSI) www.opsi.gov.uk

² The Climate Change Levy (General) (Amendment) Regulations 2003 (SI No. 604)

³ Guidance on CHP LECs is to be found on the Ofgem website www.ofgem.gov.uk, under 'CHP'

⁴ Ofreg has responsibility for accrediting stations and issuing LECs in Northern Ireland and in the Republic of Ireland.

2. Acting as an agent

Chapter Summary

An agent may act as administrator, *for and on behalf of*, the operator of a generating station. This section of the guidance explains the responsibilities of such agents.

Introduction

2.1. The operator of a generating station may, if it so wishes, appoint an agent to manage some, or all, of the administrative functions necessary to receive LECs under the CCL exemption for renewables. This document provides guidance for such agents on how we shall generally view any such agency arrangements. It is however the relevant operator who is and will remain responsible for complying with the applicable legislative and other requirements of the CCL scheme.

Who may be appointed as an agent

2.2. The regulations governing the CCL exemption for renewables scheme do not directly address the appointment of agents. Accordingly, they do not expressly permit or preclude the appointment of an agent. We believe that in principle any station operator so wishing may appoint an agent. When an agent is appointed, we require written notification **from the operator** of the generating station saying that it has authorised an agent to act on its behalf. We have developed a standard form for this, a copy of which can be found in Appendix 3. The operator should send this form directly to Ofgem, along with a covering letter.

What an agent may be appointed to do

2.3. The operator of a generating station may appoint an agent to manage *on its behalf* all or some of the administrative tasks required to receive LECs. Some of the tasks necessary to receive LECs are:

- the accreditation of the generating station;
- routine contact with us;
- sign relevant declarations;
- submission of output data; and
- the receipt of LECs *for and on behalf of, and for the benefit of* the relevant operator. **For the avoidance of any doubt, LECs may not be issued to an agent for their own use or benefit or for the use or benefit of another operator.**

How a station operator appoints an agent

2.4. Anyone may become an agent for an operator of a generating station. When an agent is appointed, we require written notification **from the operator** of the generating station saying that it has authorised an agent to act on its behalf. We have developed a standard form for this, a copy of which can be found in Appendix 3. The operator should send this form directly to Ofgem, along with a covering letter.

2.5. As an agent may only manage a generating station's accreditation and the process leading to the issue of LECs to, and their receipt by, an agent *on behalf of the generator* we shall hold the generator liable for complying with the Regulations.

Contact with Ofgem

2.6. Once we have agreed to deal with an agent, we shall consider the agent to be the sole contact only for those functions specified by the operator. We shall send all correspondence and information on such functions to the agent and it will be the agent's responsibility fully to apprise the operator of those matters. The onus will be on the agent to send all relevant information to us. Only in exceptional circumstances shall we have direct contact with the generating station.

2.7. For all other functions, not assigned to an agent, we shall consider the operator of the generating station to be the sole contact.

Agents acting for more than one generating station

2.8. An agent may act for more than one generating station. An agent having authority to send to us, the completed and signed application for accreditation (and declarations within the application form) by the operator of the generating station must do so for each station individually. The operator of the generating station must send us the signed original of the 'Agent Authorisation Form' directly; this form will not be accepted from the agent. Applications for accreditation may not be amalgamated.

2.9. If an agent is given authority to send us monthly output data for the issue of LECs, this data may be submitted jointly on one form, but the information given must be specific to each individual station's monthly output. The output data may not be amalgamated.

2.10. Similarly, if an agent is given authority to receive LECs *on behalf of, and for the benefit of, the operator of the generating station* we shall issue LECs for each individual station. We shall not amalgamate LECs.

Disputes

2.11. Disputes between the operator and its agent are not matters for Ofgem.

Terminating an agency agreement

2.12. If either the operator of a generating station or an agent gives notice to terminate or terminates with immediate effect an agency agreement, they must inform us of those matters as soon as reasonably practicable and in any event within 14 days of the termination of the agreement. The operator may choose to appoint another agent or to manage matters itself.

3. Accreditation

Chapter Summary

'Accreditation' is the process by which a generating station qualifies to receive LECs. This section of the guidance explains what an agent must do to secure accreditation for a generating station if appointed to do so on behalf of the generator.

Introduction

3.1. We can only issue LECs in respect of the output of an eligible renewable generating station. The station must be accredited.

3.2. Please note that Ofgem does not accredit generators in Northern Ireland or in the Republic of Ireland. This is the responsibility of Ofreg www.ofreg.nics.gov.uk.

3.3. This section of the guidance document only highlights differences where an agent manages an operator's accreditation. For a fuller description of the accreditation process and the requirements for eligibility, please refer to, "**The Climate Change Levy: Guidance for generators and suppliers**".

Accreditation questionnaire

3.4. If an agent is given authority to act on behalf of the operator of a generating station, the application questionnaire that is to be found in the 'Renewable Obligation' section of the Ofgem website, www.ofgem.gov.uk, must be completed, signed by the operator of the generating station and returned to us in the normal way. Separate questionnaires and declarations must be completed and signed by each generating station individually. Amalgamated applications cannot be accepted.

3.5. Because the application and associated declarations require a signature, we ask applicants to submit a hard copy, by post. **The application must be accompanied by a completed and signed copy of the 'Agent Appointment Form' from the relevant producer setting out the conditions of the agency agreement** (see paragraph 2.4.). The operator of the generating station must send us the signed original of the 'Agent Authorisation Form' directly; this form will not be accepted from the agent. The address for applications is:

Renewables Administrator
Environmental Programmes
Ofgem
9 Millbank
London SW1P 3GE

3.6. If an agent is operating on behalf of more than one generating station then the applications should also be loaded into the 'Excel'-based agent application spreadsheet available from our website www.ofgem.gov.uk and this should be sent

to us by email to renewable@ofgem.gov.uk. We shall also require the hard copy application forms to be sent by post, including any additional information i.e. schematic diagrams or maps etc.

3.7. As soon as we receive the completed application form, we shall contact the agent by email. The email will record the date of receipt of the application. This is the date from which the generating station will be eligible to claim LECs. Meter readings must be taken from this date.

3.8. Having received the completed questionnaire, we may have some additional questions to ask. If the operator of the generating station has specified that all contact is through their agent, we shall deal with the agent. However, in some cases, we may make a site visit to check on the information in the questionnaire. If we do so, we shall contact the operator directly.

Following accreditation

3.9. Once we are satisfied that we can accredit a generating station, we shall issue the operator, or the agent (if the operator so requests), with a unique identification number.

3.10. Accreditation does not, of itself, guarantee the issue of LECs. That will depend on the satisfactory submission of monthly output data and compliance by the relevant operator with all aspects of the Regulations.

Maintaining accreditation

Declarations

3.11. In order to claim LECs on behalf of and for the benefit of one or more generating stations and to maintain their accreditation, the agent must sign and submit the agent information declaration annually, by 30 April, to cover information submitted in that obligation period (i.e. 1 April - 31 March)⁵. The declaration should be submitted on behalf of each generating station and can be found in Appendix 4. It should be signed by an authorised signatory⁶.

3.12. We also require a 'consumption declaration' to be signed and returned to us annually, by 31 March. The declaration should be submitted on behalf of each

⁵ For example, declarations submitted by 30 April 2007 will apply to the 2007-08 obligation period.

⁶ We would expect the authorised signatory to be a director, a company secretary or the chief operating officer.

generating station. Please refer to, "**The Climate Change Levy: Guidance for generators and suppliers**" for full information on the consumption declaration.

3.13. If an agent represents more than one accredited generating station, one consumption declaration and one agent information declaration may be signed by the agent on behalf of all the generating stations. A list containing each of the generating station names and accreditation numbers (where known), must be attached in a suitable schedule.

3.14. The agent will need to have been authorised to make the declarations by the operator. The agent will also need to ensure that it has the necessary knowledge to be able to sign the declarations on behalf of the operator. To do this, it will need to seek information and/or assurances from each operator. To ensure that a full audit trail exists, the agent will need to obtain this information in writing from the authorised signatory of the generating station.

3.15. We will not accept any declarations where the standard text has been changed in any way. The declarations should be signed originals; we cannot accept photocopies or electronic signatures.

Audit programme

3.16. We may carry out a programme of audits of agents and the generating stations which they represent. Their purpose will be primarily to guard against fraud. They will also ensure that any generating station that an agent represents remains an eligible renewable generating station for the purposes of the CCL exemption for renewables scheme, that the correct number of LECs have been issued and that all information submitted to Ofgem by the agent is accurate and reliable, and meets the requirements of the legislation.

3.17. Auditors will review the data that is submitted for LEC claims. They will also look at the agent's records. As such, agents should keep and maintain a full audit trail of documentation for every generating station that they represent.

3.18. Following an audit we will write to the agent, and operator of the generating station where appropriate, outlining any issues identified by the auditors. The agent is expected to then address these issues and report back to us. In certain circumstances we can, and have, suspended LEC issue until the issues have been resolved. We also have the power to withdraw accreditation in certain circumstances.

4. Obtaining LECs

Chapter Summary

This section explains how an agent may submit monthly electrical output data on behalf of the generator. We use this data to calculate the number of LECs to which the generator is entitled.

Generator authorisation of agent

4.1. The operator of an accredited generating station may appoint an agent to submit monthly electricity production figures (output data) to us. Before we will accept output data from an agent we must receive confirmation from the operator of the generating station expressly setting out what they wish the agent to do (see paragraph 2.4.).

Submission of monthly output data

4.2. Once we receive written authority for an agent to submit monthly electricity production figures, it will be the responsibility of the agent to ensure that all output data is requested from the generator, collated and submitted to us by the end of the second month following the month of generation. So, for example, data relating to output in January, should reach us by the end of March. Deadlines for receipt of output data are published on our website www.ofgem.gov.uk.

4.3. There are agent templates for the submission of output data. These templates can be found on the Ofgem website www.ofgem.gov.uk. Completed spreadsheets should be sent to us by email to monthlyoutputdata@ofgem.gov.uk.

4.4. If an agent submits data for more than one generating station, the data must be separately identifiable for each generating station; it cannot be amalgamated with data for other stations.

4.5. We issue LECs based on the data submitted. It is essential for us to be certain that the information provided to us is accurate. If this is not the case, then we will not issue LECs and, in certain circumstances, the provision of false information could result in a criminal prosecution.

4.6. We carry out a number of checks to ensure that data submitted is accurate. In addition, we require agents to sign an agent information declaration on an annual basis (see paragraph 3.11-3.15).

4.7. Please refer to, "**The Climate Change Levy: Guidance for generators and suppliers**" for full details on how a generator should take meter readings and what to do if data is submitted late or inaccurately.

5. Issuing LECs

Chapter Summary

This section explains how we shall issue LECs to an agent *for and on behalf of, and for the benefit of*, the generator.

Generator authorisation of an agent

5.1. If we receive a confirmation from the operator of the generating station expressly asking us to do so (see paragraph 2.4.), we may agree to issue LECs to that agent.

Standard LEC issue arrangements

5.2. If we agree to do so we shall issue LECs to an agent only *on behalf of, and for the benefit of* the relevant generator.

5.3. We shall issue one LEC for each MWh of an accredited station's output. If, in any month, output falls short of 1 MWh, it may be carried forward and added to the output data for the following month.

5.4. We issue LECs two months after the month of generation - in accordance with the 'Issue Schedule' published on our website www.ofgem.gov.uk. For ease of reference, this is set out in Appendix 5.

5.5. In normal circumstances, we shall issue the LECs to the agent by email

5.6. Please refer to, "**The Climate Change Levy: Guidance for generators and suppliers**" for full information on how we issue LECs.

Appendices

Index

Appendix	Name of Appendix	Page Number
1	The Authority's powers and duties	13
2	Contact details	15
3	Agent appointment form	16
4	Agent information declaration	18
5	LEC issue schedule	19
6	Glossary	20

Appendix 1 – The Authority's Powers and Duties

1.1. Ofgem is the Office of Gas and Electricity Markets which supports the Gas and Electricity Markets Authority ("the Authority"), the regulator of the gas and electricity industries in Great Britain. This Appendix summarises the primary powers and duties of the Authority. It is not comprehensive and is not a substitute to reference to the relevant legal instruments (including, but not limited to, those referred to below).

1.2. The Authority's powers and duties are largely provided for in statute, principally the Gas Act 1986, the Electricity Act 1989, the Utilities Act 2000, the Competition Act 1998, the Enterprise Act 2002 and the Energy Act 2004, as well as arising from directly effective European Community legislation. References to the Gas Act and the Electricity Act in this Appendix are to Part 1 of each of those Acts.⁷

1.3. Duties and functions relating to gas are set out in the Gas Act and those relating to electricity are set out in the Electricity Act. This Appendix must be read accordingly⁸.

1.4. The Authority's principal objective when carrying out certain of its functions under each of the Gas Act and the Electricity Act is to protect the interests of consumers, present and future, wherever appropriate by promoting effective competition between persons engaged in, or in commercial activities connected with, the shipping, transportation or supply of gas conveyed through pipes, and the generation, transmission, distribution or supply of electricity or the provision or use of electricity interconnectors.

1.5. The Authority must when carrying out those functions have regard to:

- The need to secure that, so far as it is economical to meet them, all reasonable demands in Great Britain for gas conveyed through pipes are met;
- The need to secure that all reasonable demands for electricity are met;
- The need to secure that licence holders are able to finance the activities which are the subject of obligations on them⁹; and
- The interests of individuals who are disabled or chronically sick, of pensionable age, with low incomes, or residing in rural areas.¹⁰

⁷ entitled "Gas Supply" and "Electricity Supply" respectively.

⁸ However, in exercising a function under the Electricity Act the Authority may have regard to the interests of consumers in relation to gas conveyed through pipes and vice versa in the case of it exercising a function under the Gas Act.

⁹ under the Gas Act and the Utilities Act, in the case of Gas Act functions, or the Electricity Act, the Utilities Act and certain parts of the Energy Act in the case of Electricity Act functions.

¹⁰ The Authority may have regard to other descriptions of consumers.

1.6. Subject to the above, the Authority is required to carry out the functions referred to in the manner which it considers is best calculated to:

- Promote efficiency and economy on the part of those licensed¹¹ under the relevant Act and the efficient use of gas conveyed through pipes and electricity conveyed by distribution systems or transmission systems;
- Protect the public from dangers arising from the conveyance of gas through pipes or the use of gas conveyed through pipes and from the generation, transmission, distribution or supply of electricity;
- Contribute to the achievement of sustainable development; and
- Secure a diverse and viable long-term energy supply.

1.7. In carrying out the functions referred to, the Authority must also have regard, to:

- The effect on the environment of activities connected with the conveyance of gas through pipes or with the generation, transmission, distribution or supply of electricity;
- The principles under which regulatory activities should be transparent, accountable, proportionate, consistent and targeted only at cases in which action is needed and any other principles that appear to it to represent the best regulatory practice; and
- Certain statutory guidance on social and environmental matters issued by the Secretary of State.

1.8. The Authority has powers under the Competition Act to investigate suspected anti-competitive activity and take action for breaches of the prohibitions in the legislation in respect of the gas and electricity sectors in Great Britain and is a designated National Competition Authority under the EC Modernisation Regulation¹² and therefore part of the European Competition Network. The Authority also has concurrent powers with the Office of Fair Trading in respect of market investigation references to the Competition Commission.

¹¹ or persons authorised by exemptions to carry on any activity.

¹² Council Regulation (EC) 1/2003

Appendix 2 - Contact details

Ofgem

1.1. When seeking advice on Ofgem's role in administering the CCL exemption for Renewables, please contact our Environmental Programmes section at:

Renewables Administrator
Ofgem
9 Millbank
London SW1P 3GE

Fax: 020 7901 7387

Email: renewable@ofgem.gov.uk

1.2. Further information can be obtained from the Renewable CCL section of our website, www.ofgem.gov.uk.

Ofreg

1.3. For further information on Ofreg's role in respect of renewable source electricity produced or supplied in Northern Ireland, or produced in the Republic of Ireland, please contact Ofreg at:

Social and Environmental Affairs
Ofreg
Queens House
10-18 Queen Street
Belfast
BT1 6ED

Fax: 028 9031 1740

Tel: 028 9031 1588

Email: Frankie.Dodds@ofregni.gov.uk

HMRC

1.4. For further advice on any aspect of the CCL exemption, please contact HMRC National Advice Service on 0845 010 9000 (Monday to Friday between 8am and 8pm).

Appendix 3 - Agent appointment form

Appointment of an Agent to Act on Behalf of a Generating Station

This form is to be used by an operator of a generating station to authorise an agent to act on its behalf for the Climate Change Levy Exemption for Renewables scheme.

In the case of a domestic application, this authorisation must be given by the applicant. In the case of a company application, we would expect the authorised signatory to be a director, the company secretary, or the chief operating office.

Once completed it should be detached from the application form and sent with a covering letter directly to Ofgem to the following address:

**Renewables Administrator (ref: Agent Authorisation)
Environmental Programmes
Ofgem
9 Millbank
London
SW1P 3GE**

Name of generating station:

Section A: Name and Contact Details of Agent

Name:

Registered address:

Registered company number:

Tel:

Fax:

Email:

I have authorised the Agent named in Section A above, to manage on my behalf, the functions ticked below under The Climate Change Levy (General) Regulations 2001, as amended:

-
- administer the accreditation of my generating station under the CCL exemption for renewables scheme, acting as my sole contact with Ofgem for this function.
 - submit monthly output data, acting as my sole contact with Ofgem for this function.
 - sign all relevant annual declarations as required to maintain accreditation for my generating station, acting as my sole contact with Ofgem for this function.
 - receive Renewables LECs on my behalf, and for my benefit, in respect of the renewable output data submitted from my generating station.
 - ensure compliance with the requirements of Regulation 49(4)¹³.
 - submit to Ofgem any request, notification, statement or provision of information requested under the Regulations.

The list above does not represent all of the functions that the Agent can carry out on my behalf and does not represent the full extent of my agreement with the Agent.

I have authorised the agent named in Section A to carry out the functions indicated above:

Until further notice Until the following date _____

Name of authorised signatory _____

Position in company (where applicable) _____

Signature of authorised signatory _____

Date _____

¹³ Regulation 49(4) requires the generator, or in this case the Agent, to retain records detailing the generation process, the electricity supplied, the relevant levy exemption certificates and any other relevant information for a period of 6 years.

Appendix 4 - Agent information declaration**Name of Agent:**

Obligation period of generation [**Obligation Period**]: 1 April [**insert year**] – 31 March [insert year]

I confirm that:

- any information and/or calculations submitted to the Authority, including any information which is provided in order to determine the amount of electricity generated from eligible renewable resources, will be complete and accurate, and
- I will not knowingly or recklessly submit information which is false and I am aware that doing so could result in a criminal prosecution.

Name of authorised signatory:

Position in company:

Signature of authorised signatory:

Date:

on behalf of the Agent.

This declaration must be signed by an authorised signatory. We would expect an authorised signatory to be a director, the company secretary, or the chief operating officer.

Appendix 5 - LEC issue schedule

The following table sets out the monthly issue schedule for Renewables LECs, to the end of the Financial Year 2007/08.

In the following table, column:

- (a) = the year and month of generation;
- (b) = the date by which we must receive output data from generators;
- (c) = the date by which we shall issue Renewables LECs;
- (d) = the final date for suppliers to notify LECs to renewable source contracts;
and column
- (e) = the date by which we shall acknowledge suppliers' notifications.

Year/ Month	Data deadline	LEC issue date	Supplier Notification deadline	Acknowledgement date
(a)	(b)	(c)	(d)	(e)
Apr 07	30 Jun 07	13 Jul 07	17 Aug 07	24 Aug 07
May 07	31 Jul 07	15 Aug 07	14 Sep 07	21 Sep 07
Jun 07	31 Aug 07	14 Sep 07	12 Oct 07	19 Oct 07
Jul 07	30 Sep 07	15 Oct 07	16 Nov 07	23 Nov 07
Aug 07	31 Oct 07	15 Nov 07	14 Dec 07	19 Dec 07
Sep 07	30 Nov 07	14 Dec 08	11 Jan 08	18 Jan 08
Oct 07	31 Dec 07	15 Jan 08	15 Feb 08	22 Feb 08
Nov 07	31 Jan 08	15 Feb 08	14 Mar 08	21 Mar 08
Dec 07	29 Feb 08	14 Mar 08	11 Apr 08	18 Apr 08
Jan 08	31 Mar 08	15 Apr 08	16 May 08	23 May 08
Feb 08	30 Apr 08	15 May 08	13 Jun 08	20 Jun 08
Mar 08	31 May 08	13 Jun 08	18 Jul 08	25 Jul 08

Appendix 6 - Glossary

A

Accreditation

This is a procedural term, not found in the legislation. It describes the process by which an eligible renewable generating station gains the status necessary for it to receive Renewable LECs in respect of its output.

C

CCL

The Climate Change Levy (CCL) is a tax created by the Finance Act 2000.

Consumption declaration

This is a declaration to the effect that electricity is consumed, or intended to be consumed in the UK.

D

Declared Net Capacity

A generating station's highest sustainable generating capacity, as defined in Regulation 47(2).

H

HMRC

Her Majesty's Revenue and Customs

L

LEC

There are two types of Levy Exemption Certificates (LECs):

- Renewables LECs, **which are the subject of this guidance** (see Regulation 48(1) in the Climate Change Levy (General) Regulations 2001; and

- Combined Heat and Power (CHP) LECs (see Regulation 51B(8))¹⁴, **which are not considered in this guidance.**

O**Ofgem**

The Office of Gas and Electricity Markets, which is the non-ministerial department that supports the Gas and Electricity Markets Authority.

Ofreg

The Office for Regulation of Electricity & Gas (Northern Ireland).

R**Renewable sources**

Sources of electricity generation as described in Regulation 47(2). See also Paragraph 19(3) in Schedule 6 to the Finance Act 2000.

¹⁴ Inserted into the 2001 Regulations by Regulation 19 in the Climate Change Levy (General) (Amendment) Regulations 2003.