HM Treasury

Reforming the business energy efficiency tax landscape:

response to the consultation

March 2016

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Foreword

Encouraging business energy efficiency is vital to boost productivity and support the UK's environmental objectives. This is why the 2015 Summer Budget announced a review of the business energy efficiency tax landscape to simplify and improve the effectiveness of the regime.

The review was welcomed by industry, with particular support for simplification of the business energy landscape. The government is responding by abolishing the CRC energy efficiency scheme (CRC) – a burdensome and bureaucratic tax. Instead, we will move to a single tax, the existing Climate Change Levy (CCL), and consult on a new streamlined reporting framework. These fiscally-neutral reforms will reduce administrative costs and improve incentives to invest in energy efficiency.

Helping the UK decarbonise cost effectively is vital for the government's action on climate change. These reforms help to deliver these objectives whilst ensuring that the smallest businesses and most energy intensive firms remain protected.

The government recognises business concerns about time to adapt. We will therefore not implement tax changes until 2019, giving all taxpayers a three-year lead in time to make energy efficiency savings before the increase in CCL rates comes into effect.

I thank respondents for their engagement in the review and welcome further dialogue on the simplified reporting consultation to be led by DECC later this year.

Damian Hinds MP

Exchequer Secretary to the Treasury

1 Introduction

Background

1.1 At the 2015 Summer Budget the government announced that it would review the business energy efficiency tax landscape and consider approaches to simplify and improve the effectiveness of the regime.

1.2 A public consultation named 'Reforming the business energy efficiency tax landscape' was launched on 28 September and closed on 9 November 2015. The government received 356 formal responses to the consultation from 8 individuals and 348 interested organisations. A list of organisations who responded is provided in Annex A.

1.3 This document summarises the responses received and sets out the government's decision on how to proceed. The government is grateful to all those who contributed their views during the consultation process. During consultation, stakeholders engaged in a number of discussions with ministers and officials, in addition to submitting responses. The government also thanks participants for this constructive engagement.

Aim of the consultation

1.4 The purpose of the consultation was to obtain views on the business energy efficiency tax landscape, in order to review and consider the interactions between business energy efficiency policies and regulations. The consultation document set out proposals to reform the landscape in order to deliver a simpler and more stable environment for business.

1.5 The government stated that it would consider reforms that:

- are consistent with fiscal consolidation plans
- simplify and reduce compliance and administrative costs
- support productivity through improving incentives for energy efficiency and carbon reduction
- protect energy intensive businesses at risk of carbon leakage

1.6 Chapter 2 of this document summarises the responses received to the questions set in the consultation document. Chapter 3 outlines the government response to the consultation.

Next steps

1.7 The government has carefully considered all of the responses to this consultation and welcomes support for simplification of the business energy tax landscape. The government has therefore decided to **close the CRC energy efficiency scheme (CRC) following the 2018-19 compliance year, with no purchase of allowances required to cover emissions for energy supplied from April 2019.** Organisations will report under the CRC for the last time by the end of July 2019, with a surrender of allowances for emissions from energy supplied in the 2018-19 compliance year by the end of October 2019. The government will work with the devolved administrations on scheme closure arrangements.

1.8 The government is committed to fiscal responsibility and, as set out in the consultation, reform to the business energy landscape needs to be consistent with fiscal consolidation plans. Therefore, in **order to recover the revenue from abolishing the CRC, the main rates of Climate**

Change Levy (CCL) will increase from April 2019. This will drive energy efficiency across the CCL-paying population through a single energy tax.

1.9 Against a backdrop of falling gas prices, **the CCL rates for different fuel types will be rebalanced. This will reflect recent data on the fuel mix used in electricity generation, moving to a ratio of 2.5:1 (electricity:gas) from April 2019, compared to the current 2.9:1 ratio.** This will more strongly incentivise reductions in use of gas, in support of the UK's climate change targets. In the longer term, **the government intends to rebalance the rates further, reaching a ratio of 1:1 (electricity:gas) by 2025**. This gives businesses time to plan ahead to improve their energy efficiency and adopt new technologies that reduce their gas consumption.

1.10 The government acknowledges support for a streamlined reporting framework and will **consult later in 2016 on a simplified energy and carbon reporting framework for introduction by April 2019.** The government will work with the devolved administrations, business and the public and third sectors to develop details of the new framework.

1.11 The government is committed to ensuring that the most energy intensive sectors remain protected from the impacts of the CCL on their international competitiveness by receiving a discount on the main rates of CCL in exchange for agreeing to energy efficiency targets. It will therefore **increase the CCL discount available to Climate Change Agreement (CCA) participants from April 2019** to ensure they pay no more than an RPI increase. The government **will keep existing CCA scheme eligibility criteria in place until at least 2023.** The previously announced CCA target review,[1] including the review of the buy-out price for target periods 3 and 4 which was on hold pending the outcome of the review, will recommence later this year to ensure the targets are achievable and continue to drive energy efficiency.

[1] https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/415049/Target_Review_Government_Response_final.pdf

2 Summary of responses

2.1 This chapter summarises the main points raised in response to the consultation questions, followed by the government's response in chapter 3.

Simplifying and improving the effectiveness of policy instruments

2.2 The consultation document asked respondents for their views on a simplified business energy landscape that minimises overlap and compliance costs and encourages energy and carbon savings.

Question 1

Do you agree with the principle of moving away from the current system of overlapping policies towards a system where a single business/organisation faces one tax and one reporting scheme? Please provide evidence on level and types of benefits of an approach like this.

Summary of stakeholder responses

2.3 There was a clear consensus among respondents in favour of moving to a system where a single business or organisation faces one energy tax and one reporting scheme. Respondents highlighted a range of benefits in this approach. These included clarity and ease of understanding, reduced administrative burdens and costs as well as greater transparency.

Reporting

2.4 The consultation document asked respondents for their views on a proposal to develop a single reporting framework which delivers a significant net reduction in compliance costs associated with current reporting schemes.

Question 2

Do you agree that mandatory reporting should remain as an important element of the landscape in driving the uptake of low carbon and energy efficiency measures? If not, why not?

Question 3

Should such reports require board level sign-off and should reported data be made publicly available? Please give your reasons.

Question 4

Do you agree that government should develop a single reporting scheme requiring all ESOS participants (and potentially the public sector) to report regularly at board level? If so, what data should be included in such a report?

Question 5

The government recognises the importance of ensuring market actors have access to transparent, reliable and comparable information to support financing and investment in energy efficiency and low carbon measures. How best can a streamlined report achieve this? To what extent does your response apply to other large companies (as defined in the Companies Act) that are not listed companies?

Summary of stakeholder responses

2.5 The majority of respondents agreed that mandatory reporting is an important element of the landscape in driving the uptake of low carbon and energy efficiency measures. Many respondents emphasised that mandatory reporting delivers better and wider benefits than voluntary reporting and is a key driver of better informed investment decisions. Respondents who did not agree raised concerns about the administrative burden mandatory reporting might place on businesses/organisations, and in particular on those that are small or medium sized (SMEs).

2.6 Respondents largely agreed that board or senior level sign-off delivered greater benefits than a voluntary approach with many citing this as a key driver for energy efficiency investments. Those who did not agree cited concerns about the flexibility of a more standardised reporting framework, competitive disadvantages with non UK-based multinational businesses and the potential impact on SMEs. Of those who responded on public disclosure, most were broadly supportive; reasons for support included increased accountability and creation of reputational drivers. However, a number raised concerns about the commercial sensitivity of such data and potential difficulties in misinterpreting information. Some respondents indicated that they required more details before they could support any proposal.

2.7 Of those who provided a response to question 4, there was largely support for the principle that participants in any new reporting framework should include those meeting the qualification criteria in the Energy Savings Opportunity Scheme (ESOS).

2.8 Respondents were also in support of a new reporting scheme requiring both the private and public sectors to report at board or senior level. Respondents highlighted the need for a flexible reporting scheme to align with timing of internal business processes, and suggested that energy use should be aggregated on an annual basis and highlight the most significant fuels only. Some respondents expressed concern about the frequency of reporting and the administrative burden this might create.

2.9 The majority of respondents agreed that a streamlined reporting scheme is important for market actors. Responses highlighted the benefit of a transparent and comparable market based on consistent metrics as well as reputational and competitive drivers. A number of respondents cited support for continued reporting of global greenhouse gas (GHG) emissions by listed companies. Some respondents expressed concern about the flexibility of a mandatory streamlined reporting scheme.

Taxes and price signals

2.10 The consultation document asked respondents for their views on abolishing the CRC and moving to a new energy consumption tax based on the CCL.

Question 6

Do you agree that moving to a single tax would simplify the tax system for business? Should we abolish the CRC and move towards a new tax based on the CCL? Please give reasons.

Question 7

How should a single tax be designed to improve its effectiveness in incentivising energy efficiency and carbon reduction?

Question 8

Should all participants pay the same rates (before any incentives/reliefs are applied) or should the rates vary across different businesses? For example, do you think that smaller consumers and at risk Energy Intensive Industries (EIIs) should pay lower rates?

Question 9

Do we currently have the right balance between gas and electricity tax rates? What are the implications of rebalancing the tax rate ratio between electricity and gas? What is the right ratio between gas and electricity rates?

Summary of stakeholder responses

2.11 The majority of respondents agreed with the proposed move towards a single tax. There was broad support from respondents for abolishing the CRC in favour of a new tax based on the CCL. Respondents cited several benefits including simplicity, reduction in collection errors and a reduction in administrative burdens.

2.12 Some respondents suggested a simplified single tax needed to be coupled with other changes to ensure the tax is fairly distributed across all types of businesses, taking in to account carbon impacts. Respondents further emphasised the need for clarity and simplicity in designing a single tax.

2.13 Respondents were mixed in their views on whether rates should vary across participants. However, those responding to question 8 largely agreed that *de minimis* rules to protect the smallest businesses should be kept in place. In addition, many respondents highlighted the importance of existing CCAs in providing lower tax rates for EIIs.

2.14 Respondents had mixed views on whether the balance between gas and electricity rates was correct. Many respondents felt that the balance should reflect the carbon intensity of the energy used. A number of respondents highlighted the ratio should be dependent on whether the primary objective was to reduce carbon or energy consumption.

Protecting the competitiveness of Energy Intensive Industries

2.15 The consultation document asked respondents for their views on the protection of EIIs, with a specific focus on the effectiveness of CCA schemes.

Question 10

Do you believe that the CCA scheme (or any new scheme giving a discount on the CCL or on any new tax based on the model of the CCL) eligibility should only focus on industries needing protection from competitive disadvantage? If so, how should government determine which sectors are in need of protection?

Question 11

Do you believe that the CCA scheme (or new scheme) eligibility should focus only on providing protection to those EIIs exposed to international competition and at risk of carbon leakage? If so, how should the government assess which CCA sectors are at risk of carbon leakage?

Question 12

Do you believe that the targets set by the current CCA scheme are effective at incentivising energy efficiency? Do you believe that the current CCA scheme is at least as effective, or more effective, at incentivising energy efficiency than if participants paid the full current rates of CCL? How could CCAs be improved? Are there alternative mechanisms that may be more effective?

Summary of stakeholder responses

2.16 Respondents had mixed views on the eligibility criteria for CCAs (or any new discount scheme). Whilst many supported existing CCAs and the continuation of their scope as at present, others gave differing views on eligibility being either too narrow or too broad.

2.17 Several respondents believed that the definition of competitive disadvantage was too broad. In contrast, others felt that CCAs should be broader to encourage energy efficiency. Some respondents felt that more emphasis should be given to carbon performance and energy efficiency for those within CCAs, and others questioned the way carbon leakage is assessed.

2.18 There was a very low response rate for question 12. However, most of those who answered believed that CCAs were at least as effective at incentivising energy efficiency as paying full rates of CCL. Some of those who responded suggested that paying full rates of CCL would be more effective. Overall, respondents broadly agreed that further analysis on the effectiveness of CCAs was needed before a decision on possible changes to the scheme could be made.

Incentivising energy efficiency and carbon reduction

2.19 The consultation asked respondents for their views on new incentives in line with the principles of energy efficiency and carbon reduction, simplicity, and maximising impact through encouraging uptake by those who would not otherwise take action.

Question 13

Do you believe that incentives could help drive additional investment in energy efficiency and carbon reduction? Please explain your reasons.

Question 14

What is the best mechanism to deliver incentives for investment in energy efficiency and carbon reduction (e.g. tax reliefs, supplier obligations, grants, funding based on competitive bidding)? Are different approaches needed for different types of business? If so, which approaches work for which business types? What approaches should be avoided?

Summary of stakeholder responses

2.20 The majority of respondents agreed that incentives could help drive additional investment in energy efficiency and carbon reduction. Many explained that they thought incentives could stimulate investment and reduce the perceived barriers to uptake of energy efficiency measures and risks of investment decisions.

2.21 Respondents' views on the best mechanism to deliver incentives were mixed. Some respondents felt that energy efficiency was key to competitiveness and that this was an inherent incentive without the need for government intervention. However others felt that incentives such as tax reliefs, grants or loans could help change behaviour. Many respondents emphasised the need for clarity with incentives that are easy to access and inexpensive to administer or apply for.

Impact of proposals on the public sector and third sector

2.22 The consultation document asked respondents about the impact of proposed changes on those outside of the business sector, such as the public and third sector.

Question 15

What impact would moving to a single tax have on the public sector and charities?

Question 16

How should the merged tax be designed to improve its effectiveness in driving energy and carbon savings from the public sector and charities?

Question 17

Should a new reporting framework also require reporting by the public sector?

Summary of stakeholder responses

2.23 Respondents representing both private and public sector organisations broadly agreed that the public sector should be subject to the same decarbonisation and energy efficiency price signals as the private sector. However, many participants expressed the view that charities should be exempt from a new tax. Respondents broadly agreed that a single energy tax would have the same benefits for public and third sector bodies as it would for private organisations by reducing the administrative burden.

2.24 Respondents' views were mixed on how a single tax should be designed. However many highlighted the need for further incentives for the public sector and charities.

2.25 The majority of respondents who answered question 17 agreed that the public sector and charities should be included in the new reporting framework. However, whilst many agreed with the principle and objective of reporting, many expressed concerns about the expense and time burden this might place on these organisations. Many respondents expressed an interest in further detail before taking a view on whether a new reporting requirement should be applied to the public sector.

3 Government response

3.1 This chapter sets out the government's response to the consultation and its next steps in reforming the business energy efficiency tax landscape.

3.2 The key decisions that the government has taken are to:

- close the CRC following the 2018-19 compliance year, with no purchase of allowances required to cover emissions for energy supplied from April 2019
- increase main rates of CCL from April 2019, to recoup revenue lost from abolishing the CRC, in a fiscally-neutral reform, and encourage energy efficiency amongst CCL-paying businesses
- increase the CCL discount available to CCA participants from April 2019 to ensure they pay no more than an RPI level increase
- rebalance CCL rates for different fuel types to reflect the fuel mix used in electricity generation and move to an electricity:gas ratio of 2.5:1 from April 2019. In the longer term the government intends to rebalance further, reaching a ratio of 1:1 by 2025
- consult later in 2016 on a simplified energy and carbon reporting framework for introduction by April 2019
- retain existing eligibility criteria for CCA schemes until at least 2023, with a target review, to include a review of the buy-out price for periods 3 and 4, starting in 2016

Abolishing the CRC to simplify the business energy tax landscape

3.3 The government welcomes respondents' support of the core principles of simplification outlined in the consultation. There was very strong support for the need to create a business energy landscape which is simple and effective. In response the government **will therefore introduce a single tax and simplified energy and carbon reporting framework.** This is the biggest reform to energy taxes since they were established. It will unlock cost-effective energy saving potential and boost business productivity.

3.4 The government will move to a **single business energy tax, the existing CCL,** with the **abolition of the CRC from the end of the 2018-19 compliance year.** Organisations will no longer be required to purchase allowances to cover emissions for energy supplied from April 2019. This will reduce the administrative burden for CRC participants and simplify the tax system, making compliance easier and providing a clearer price signal for energy use to drive energy efficiency and productivity. The government will work with the devolved administrations on closure arrangements for the scheme. The obligation to report, purchase and surrender allowances will remain in place up to and including the 2018-19 compliance year.

3.5 The government is committed to fiscal responsibility and, as set out in the consultation, reform to the business energy landscape needs to be consistent with fiscal consolidation plans. Therefore, in **order to recover revenue from abolishing the CRC, the main rates of CCL will increase from April 2019**. This will motivate CCL-paying businesses to find further energy efficiencies through one, simple energy tax.

Protecting the smallest and most energy intensive businesses

3.6 The smallest businesses – who do not pay CCL – will remain fully protected from CCL increases. CCL-paying businesses will have three years to make energy savings before CCL increases take effect, with RPI increases only from 2016 to 2018.

3.7 The government is committed to ensuring that the most energy intensive businesses remain protected from the impacts of the CCL on their international competitiveness and **will not seek to alter the eligibility criteria for existing CCA schemes until at least 2023**. However, to ensure existing agreements are fair and effective, DECC will proceed with a review of CCA targets, as previously scheduled, including the review of the buy-out price for target periods 3 and 4.

3.8 Those **sectors with CCAs will remain protected from the CCL increase in April 2019**, so that they pay no more than an RPI level increase.

Encouraging energy efficiency and carbon savings

3.9 The government acknowledges that the current balance between CCL rates for different energy sources is out of alignment with their energy content. Therefore, the main rates for gas, electricity, liquefied petroleum gas (LPG) and other fuels will be updated to reflect recent data.

3.10 **Rebalancing CCL rates such that the ratio between electricity and gas is 2.5:1 will also provide a financial incentive for businesses to reduce gas use**, saving carbon in the non-traded sector and helping the government to deliver on its climate change targets. CCL rates for LPG and other fuels will be adjusted to maintain their existing ratio with gas rates.

3.11 These reforms are taking place against a backdrop of falling gas prices, with UK gas prices amongst the lowest in Europe – in 2015, they were 9% below the EU median.[1] In the third quarter of 2015, gas prices for non-domestic consumers were 5-13% lower than at the same time in 2014,[2] and this downward trend has continued. Now is therefore the right time to set out plans to rebalance the rates between gas and electricity.

3.12 **The government is committed to delivering on its climate change targets. Therefore, the government intends to rebalance gas and electricity rates further, to reach a 1:1 ratio by 2025**. This will also help the UK in meeting its commitment to Carbon Budgets 4 and 5. This gives businesses time to plan ahead to improve their energy efficiency and adopt new technologies to reduce their gas consumption.

3.13 The government recognises respondents' support for financial incentives to drive energy efficiencies and acknowledges that views on the mechanism to deliver effective incentives were mixed. The government has decided not to introduce a financial incentive at this stage as it believes a simplified tax in the form of the CCL is a sufficiently robust signal to drive energy efficiencies in businesses with most potential, without increasing CCL rates beyond a fiscally-neutral reform.

Simplifying reporting to improve productivity

3.14 The government recognises the importance of businesses' ability to measure and understand their energy consumption and carbon emissions, facilitating action to improve energy efficiency. The **government will therefore consult on a new, simplified energy and carbon reporting framework for introduction by April 2019.** This will reduce the administrative burdens

[1] https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/487856/QEP_final_Dec_15.pdf
[2] ibid.

of an overlapping system while improving the incentive for organisations to save energy and reduce carbon emissions.

3.15 The government will work closely with the devolved administrations, businesses and the public and third sectors to develop the detail of how the new framework will operate **with a consultation to be launched in summer 2016.**

3.16 The consultation will propose mandatory annual reporting for the organisations within its scope, with board or senior level sign-off and some public disclosure of data. The consultation will cover issues such as the range and size of organisations to be covered and will make proposals about the amount and type of information to be collected and disclosed, data collection timetables and how information is reported.

3.17 In designing the proposed new reporting framework, **the government will look to minimise administrative burdens for participants**. The government will seek, as far as possible, to streamline data collection and reporting requirements, for example by limiting the number of times **organisations have to measure and report their emissions and aligning data collection and reporting deadlines**. The proposed new reporting framework will also aim to ensure that participants no longer need to determine how to define their organisational boundaries for different reporting schemes.

3.18 The proposed new reporting framework will replace the obligation for some organisations to report their energy consumption under the CRC. Continued reporting of GHG emissions by listed companies was supported by a number of respondents and the government believes it is important to maintain this reporting in order to provide data transparency for investors and establish London as a centre of global green finance. The government also fully supports the work of the Financial Stability Board's industry-led Task Force on Climate-related Financial Disclosures (TCFD).

3.19 The government is proposing to explore integration of the existing compliance and reporting requirements of CCAs, EU Emissions Trading System, and ESOS with any new reporting framework, to further minimise administrative burdens.

3.20 The government acknowledges the concerns of some respondents that a new reporting framework could place disproportionate administrative burdens on smaller organisations. In this context, the government proposes applying the new reporting framework to all large UK undertakings and their corporate groups who satisfy the qualification criteria for the ESOS scheme (or similar criteria), as well as large public and third sector organisations which meet these criteria. The government will protect the smallest or lowest energy-consuming businesses by exploring *de minimis* arrangements for the new reporting framework.

Supporting the public sector and charities to deliver energy savings

3.21 The government acknowledges support from respondents that the public sector should be subject to the same tax and reporting requirements as the private sector. It understands concerns from charities on the impact of new reporting requirements and therefore will consult on *de minimis* arrangements to exempt small or low energy-consuming charities, with details explored in the consultation launched later this year.

3.22 At Spending Review 2015, the government announced that over the course of this Parliament it would invest £295 million in funding for public sector energy efficiency. The new fund will provide interest-free loans to the public sector, building on the Salix public sector energy efficiency loan scheme. Salix Finance currently provides 0% loans and a framework of providers to public sector organisations. This investment will lead to lower energy bills in the public sector, allowing schools, hospitals and local authorities to operate more efficiently.

A List of respondents

A.1 There were 356 responses to the consultation. The following organisations submitted responses:

ABC Consulting

Accessible Retail

Achilles Information Ltd

ADS Group

Agricultural Industries Confederation

Aldersgate Group

Allen & Overy LLP

Aluminium Federation

Anglian Water Services Ltd

Angus Council

Ark Data Centres

Associated British Ports

Association for the Conservation of Energy

Association of Convenience Stores

Association for Decentralised Energy

Association of Real Estate Funds

Association of University Directors of Estates

B&Q

Babcock International Group Plc

Balfour Beatty Plc

BEAMA

Berkeley Group Holdings Plc

Better Buildings Partnership

Bibby Line Group Ltd

Bidvest Foodservice

Biffa

Big Yellow Group Plc

Bilfinger GVA

Birmingham Law School

BlackRock

BNP Paribas

BOC UK

Boots

Brakes

Bristol Water

British Beer & Pub Association

British Calcium Carbonate Federation

British Ceramic Confederation

British Coatings Federation

British Compressed Gas Association

British Council of Shopping Centres

British Gas

British Glass Manufacturers' Confederation

British Land

British Meat Processors Association

British Metalforming

British Plastics Federation

British Polythene Industries

British Poultry Council

British Printing Industries Federation

British Private Equity & Venture Capital Association (BVCA)

British Property Federation

British Retail Consortium

British Sugar

British Toy and Hobby Association

British Tyre Manufacturers' Association

British Universities Finance Directors Group

Brownlow Utilities

BT

Buckinghamshire County Council

Calor Gas Ltd

Cambridge Colleges Energy Consortium

Cancer Research UK

Carbon2018 Ltd

Carbon Clear Ltd

Carbon Consultancy

Carbon Credentials Energy Services Ltd

Carbon Environment Ltd

Carbon Smart

Carbon Tracker Initiative

Cargill Plc

CBI

CDP

CDSB

CEMEX UK

Charities' Property Association

Charity Finance Group

Charity tax group

Chartered Institution of Building Services Engineers

Chemical industries Association

Chilled Food Association

Churches' Legislation Advisory Service

CIOT

City of Bradford Metropolitan District Council

CLA

Cleveland Potash Ltd

ClientEarth

Confederation of Paper Industries

Confor

Construction Products Association

Coventry City Council

CPL Industries

Craft Bakery Association

Create Consulting Engineers Ltd

Dairy UK

Derby City Council

Develop Your Ltd

DHL

Dundee City Council

Durham University

Dwr Cymru Welsh Water

E-Mission

E.ON

Eastman Chemicals

East Midlands Ambulance Service NHS Trust

EDF Energy

EEF

Electrical Contractors’ Association

Electricity Storage Network

EMA

ENERGI (GDF SUEZ)

Energy Brokers Ltd

Energy Consortium

Energy Improvement and Investment Manager

Energy Institute

Energy Intensive Users Group

Energy Services and Technology Association (ESTA)

Energy UK

Energy & Technical Services Ltd

Energy & Utilities Alliance (EUA)

Engreen Environmental Consultants

Enviro-Mark Solutions Limited

Environmental Economics Ltd

Environmental Industries Commission

Environmental Services Association

Esso Petroleum Company

ETG

Eurostar

Executive energy

FABRA

Facility Performance Consulting Ltd

Federation of Small Businesses

Field Studies Council

First Group

Flintshire County Council

Food and Drink Federation

Food Storage & Distribution Federation

Ford Motor Company

Forestry Commission

Forth Ports

Freight Transport Association

Friends of the Earth

GAIA Active

Galvanizers Association

Gateshead Council

Gazprom Energy

GEA Consulting Ltd

General Motors UK Ltd

Grantham Research Institute, London School of Economics

Greater London Authority

Greater Manchester Combined Authority

Great Ormond St Hospital NHS Foundation Trust

Green Alliance

GreenRock Energy

Greenwood Structures

Guildford Borough Council

Halton Borough Council

Hampshire County Council

Hanson UK

Harrogate Borough Council

Haven Power

Health Facilities Scotland

Heathrow Airport

Heriot-Watt University

Heritage Sector

Hertfordshire County Council

Highland Council

Home Retail Group

Huntsman Polyurethanes (UK) Ltd

Imperial College

Industrial and Commercial Shippers and Suppliers

Inenco

Innovation Group Plc

Institutional Investors Group on Climate Change

Inteb Managed Services

InterContinental Hotels Group Plc

Investment Property Forum

ISS World

Jacobs

Jaguar Land Rover

JLL

John Innes Centre

John Lewis

Johnson Matthey

Kent police & crime commissioner

Kier Group Plc

Kingspan Group Plc

Kingspan Insulation Ltd

Kingston upon Hull City Council

Kirklees Council

Knowsley MBC

Ladbrokes Plc

Landmark Trust

Land Securities

Lantos Business Solutions

Laser Energy

Leeds Beckett University

Lightsource Renewable Energy Holdings

London Borough of Croydon

London Borough of Islington

London Borough of Lewisham

London Energy Project

Longcliffe Quarries Ltd

Lubrizol Ltd

Mace

Major Energy Users Council

Maltsters' Association of Great Britain

Mansfield College, Oxford

Manufacturers’ Climate Change Group

Marks and Spencer

Marriot Hotels

Marshalls Plc

Merthyr Tydfil County Borough Council

Metal Packaging Manufacturers Association

Michelmersh Brick Holdings Plc

Mima

Mineral Products Association

MMU

Moy Park

National Energy Foundation

National Farmers Union

National Grid

National Housing Federation

National Trust

Natural Resources Wales

News UK & Ireland Ltd

NHS Ayrshire and Arran

NHS Wales Shared Services Partnership

NMI

Norsea Pipeline Ltd

Northamptonshire County Council

Northern Ireland Water

Npower

Numatic

Oil & Gas UK

Oracle Corporation UK Ltd

Oxford Colleges Consortium

Packaged Energy Solutions Ltd

Packaging and Films Association

Parkwood Leisure

PD Ports

Peak Earth Ltd

Peel Holdings

Pizza Hut Ltd

Portsmouth City Council

Power Data Associates Ltd

Powys County Council

PPL Training Ltd

PricewaterhouseCoopers

Princess Alexandra Hospital NHS Trust

Rail Delivery Group

Ralph Trustees Ltd

Renewable Energy Association

RenewableUK

Robert Doe Management Services

Royal Borough of Kensington & Chelsea

SABIC

Savills

Schaeffler (UK) Ltd

Scotch Whisky Association

Scottish Enterprise

Scottish Water

Semperian Capital Management

Severn Trent Water

ShareAction

Shell

Skanska

Smart Aluminium Extrusions Ltd

Smartest Energy Ltd

Smart Systems Ltd

Smith & Nephew

Society of Motor Manufacturers and Traders Ltd

Solar Trade Association

South Lanarkshire Council

South Staffordshire Water Plc

South West Water Ltd

Southern Health and Social Care

Southern Water

SSE

STEERglobal

Sunderland City Council

Surface Engineering Association

Sustain

Sustainable Development Unit for the NHS, public health and social care

Sustainable Energy Association

Sustainable Homes

Swan Energy

Sytner Group

Tank Industrial Maintenance

Tarmac

TATA Steel

TechUK

Tees Valley Unlimited

Textile Services Association

Thames Water

Three

Top Integration LLP

Transport for London

Travis Perkins

Trinity Mirror

TSC Foods

Tuffin Ferraby Taylor

United Kingdom Accreditation Service (UKAS)

UK Atomic Energy Authority

UK Chamber of Shipping

UK Green Building Council

UKLPG

UKPIA

UK Power Reserve

UK Sustainable Investment and Finance Association (UKSIF)

Ulster University

United Utilities

Unite Students

University College London

University of Bristol

University of Cambridge

University of Edinburgh

University of Exeter

University of Nottingham

University of Reading

Urenco

Usable Buildings Trust

UX Energy Services

Vale of Glamorgan Council

Valpak Ltd

Velindre NHS Trust

Verco Advisory Services

Virgin Media

Virgin Trains

Vodafone Ltd

VPI Immingham

Wabtec

Warrington Borough Council

Warwickshire County Council

Water UK

Wedge Group Galvanizing Ltd

Wessex Water Services Ltd

Westminster City Council

Whitbread Group Plc

Wiltshire Council

Wood Panel Industries Federation

Worcestershire County Council

WSP Parsons Brinckerhoff

WWF

Wyndham Hotel Group

Xcarbon Ltd

YPO

Zeco Energy

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