

Guidance: Financing heat networks in the UK: guidebook

This guidance outlines some of the issues, risks and opportunities around financing heat networks in the UK, to support the move to a self-sustaining heat network market. It includes:

- a decision tree for engaging with internal and external funding sources
- a decision tree for delivery structure and funding sources
- revenue streams
- commercial structures (delivery, contractual and funding)
- business rates
- accounting implications
- tax implications (Corporation Tax, VAT, Stamp Duty and Construction Industry Scheme)
- links to other guidance
- case studies
- engagement with the funding market
- cash flows associated with structures explored

The guidance is aimed at:

- heat network sponsors
- heat network developers
- heat network funders