



(3) “The Kyoto Protocol” means the Kyoto Protocol to the United Nations Framework Convention on Climate Change signed at Kyoto on 11th December 1997<sup>(a)</sup>.

(4) “Unit” includes an assigned amount unit, a certified emission reduction, an emission reduction unit and a removal unit.”.

*Steve McCabe*

*Dave Watts*

30th July 2009

Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) The text of the Kyoto Protocol is available at [www.unfccc.int/kyoto\\_protocol/items/2830.php](http://www.unfccc.int/kyoto_protocol/items/2830.php).

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order, which comes into force on 31st July 2009, amends Schedule 8 to the Value Added Tax Act 1994 (“Schedule 8”). Part 2 of that Schedule contains the Groups of supplies of goods and services that are subject to the zero rate of VAT and Part 1 contains the Index to those Groups.

Article 4 of the Order adds a new Group 17 “Emissions allowances” to Schedule 8. There is one Item, namely: “the supply of an emissions allowance”. This is defined in Notes 1 to 4 to the Group. The effect is that the supply of an emissions allowance is zero rated.

A full and final impact assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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STATUTORY INSTRUMENTS

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**2009 No. 2093**

**VALUE ADDED TAX**

The Value Added Tax (Emissions Allowances) Order 2009

£4.00