STATUTORY INSTRUMENTS

2011 No. 1025

The Climate Change Levy (Suspension of Transport Exemption) Order 2011

Suspension of exemption for certain transport supplies

- **2.** In Schedule 6 to the Finance Act 2000(1) (climate change levy), paragraph 12 (exemption: supply used in transport) does not apply in relation to any supply of a taxable commodity(2) which—
 - (a) is made on or after 1st April 2011, and
 - (b) is within article 3.

^{(1) 2000} c. 17.

⁽²⁾ Defined in paragraph 3 of Schedule 6 to the Finance Act 2000.