
DRAFT STATUTORY INSTRUMENTS

2001 No.

The Climate Change Levy (Use as Fuel) Regulations 2001

1. These Regulations may be cited as the Climate Change Levy (Use as Fuel) Regulations 2001 and shall come into force on 1st April 2001.
2. For the purposes of paragraph 18(1) of Schedule 6 to the Finance Act 2000 (climate change levy exemption if commodity supplied for non-fuel use)—
 - (a) the uses of a taxable commodity that are specified in the Schedule to these Regulations are not to be taken as being uses of that commodity as fuel; and
 - (b) any uses of a taxable commodity that are not specified in that Schedule are specified by this paragraph as uses that are to be taken as being uses of that commodity as fuel.

March 2001

Two of the Lords Commissioners of Her
Majesty's Treasury