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Draft Legislation: This is a draft item of legislation. This draft has since been made as a UK Statutory Instrument: The Climate Change Levy (Solid Fuel) Regulations 2001 No. 1137

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide that solid fuel with an open market value not exceeding £15 per tonne at the time it is supplied is not a taxable commodity for the purposes of climate change levy.