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DRAFT STATUTORY INSTRUMENTS

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**2001 No.**

**The Climate Change Levy (Use as Fuel) Regulations 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.