
STATUTORY INSTRUMENTS

2010 No. 2239

**The Value Added Tax (Section 55A) (Specified Goods
and Services and Excepted Supplies) Order 2010**

Specified services

6. The services referred to in article 4 are—
 - (a) a transfer of an allowance;
 - (b) a transfer of an emission reduction unit which can be used by an operator for compliance with the scheme established by the Directive;
 - (c) a transfer of a certified emission reduction which can be used by an operator for compliance with the scheme established by the Directive.