Status: *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

STATUTORY INSTRUMENTS

2011 No. 1025

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

Suspension of exemption for certain transport supplies

3. A supply of a taxable commodity is within this article if the commodity is to be burned (or, in the case of electricity, consumed) in order to propel a train, or in a railway vehicle, while the train or vehicle is being used for, or for purposes connected with—

(a) the transporting of goods by means of services operated exclusively or primarily for that purpose, or

(b) the transporting of passengers by means of open access services.