
STATUTORY INSTRUMENTS

2010 No. 2549

The Value Added Tax (Emissions Allowances) Order 2010

- 2.—(1) Schedule 8 to the Value Added Tax Act 1994 (zero-rating)(**1**) is amended as follows.
- (2) In Part 1 (index to zero-rated supplies of goods and services) omit—
“Emissions allowances Group 17”
- (3) In Part 2 (the groups) omit Group 17 (Emissions Allowances).

(1) Schedule 8 has been amended on a number of occasions but the only relevant amendment was effected by [SI 2009/2093](#).