



given in the title to the Group. Each supply described is identified as a separate Item within the Group.

Group 17 contains only one item, namely: “the supply of an emissions allowance” which is defined in Notes 1 to 4 to the group. The omission of Group 17 results in the supply of an emissions allowance being subject to the standard rate of VAT.

Article 1 provides for the citation and commencement of this Order.

Article 2 omits Group 17 from the Schedule.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.