

## SCHEDULES

### SCHEDULE 6

#### CLIMATE CHANGE LEVY

#### PART III

##### TIME OF SUPPLY

##### *Other commodities: supply by non-UK residents*

- 33 (1) This paragraph applies to supplies that—
- (a) are not of either of the descriptions mentioned in paragraphs (a) and (b) of paragraph 26(1) (electricity and gas in a gaseous state), and
  - (b) are made by a person who is not resident in the United Kingdom.
- (2) The supply is treated as taking place—
- (a) when the commodity is delivered to the person to whom it is supplied, or
  - (b) if earlier, when it is made available in the United Kingdom to that person.
- (3) Sub-paragraph (2) applies subject to—
- (a) sub-paragraph (4),
  - (b) paragraph 34 (deemed supplies), and
  - (c) any direction under paragraph 35.
- (4) If within 14 days after the time applicable under sub-paragraph (2) the person to whom the supply is made elects in writing for the supply to be treated as taking place at the time the election is made, the supply is treated as taking place at the time the election is made.