

---

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2000, Paragraph 38A. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 6

#### CLIMATE CHANGE LEVY

---

##### **Modifications etc. (not altering text)**

- C1** Sch. 6 modified (coming into force in accordance with art. 1 of the amending S.I.) by [The Climate Change Levy \(Suspension of Recycling Exemption\) Order 2011 \(S.I. 2011/1023\)](#), arts. 1, 2, 3
- C1** Sch. 6 modified (retrospective to 26.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 42 para. 1\(1\)](#)

### PART III

#### TIME OF SUPPLY

*<sup>F1</sup>Deemed supplies under paragraph 24A, 24B, 24C or 42D*

---

##### **Textual Amendments**

- F1** [Sch. 6 para. 38A](#) and cross-heading inserted (retrospective to 26.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 42 paras. 11, 21](#)

- 38A (1) A deemed supply under paragraph 24A or 24B is treated as taking place when the quantity of the commodity is brought onto, or arrives at, the site at which the station is situated or the CHPQA site of the station (as the case may be).
- (2) A deemed supply under paragraph 24C or 42D is treated as taking place upon the later determination.]

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Paragraph 38A.