

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000,
Cross Heading: Exemption: supply not for burning in the UK. (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 II

TAXABLE SUPPLIES

Exemption: supply not for burning in the UK

- 11 (1) A supply of a taxable commodity to which this sub-paragraph applies is exempt from the levy if the person to whom the supply is made ^{F1}...—
- (a) ^{F2}... intends to use the commodity in making supplies of it to any other person, or
- (b) ^{F2}... intends to cause the commodity to be exported from the United Kingdom and has no intention to cause it to be thereafter brought back into the United Kingdom.
- (2) Sub-paragraph (1) applies to supplies of a taxable commodity other than—
- (a) electricity, or
- (b) any gas in a gaseous state.
- (3) A supply of electricity, or of gas in a gaseous state, is exempt from the levy if the person to whom the supply is made ^{F3}...—
- (a) ^{F4}... intends to cause the commodity to be exported from the United Kingdom, and
- (b) has no intention to cause it to be thereafter brought back into the United Kingdom.
- (4) Regulations under paragraph 22 may, in particular, include provision as to the application of sub-paragraph (3) in cases where a person who is both an exporter and an importer of a commodity intends to be a net exporter of the commodity.

Textual Amendments

- F1** Words in Sch. 6 para. 11(1) repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 2 para. 11\(2\)\(a\)](#), [Sch. 27 Pt. 1\(2\)](#)

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- F2** Words in Sch. 6 para. 11(1) repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), Sch. 2 para. 11(2)(b), [Sch. 27 Pt. 1\(2\)](#)
- F3** Words in Sch. 6 para. 11(3) repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), Sch. 2 para. 11(3)(a), [Sch. 27 Pt. 1\(2\)](#)
- F4** Word in Sch. 6 para. 11(3) repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), Sch. 2 para. 11(3)(b), [Sch. 27 Pt. 1\(2\)](#)

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