
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Cross
Heading: Supplies of electricity or gas spanning change of rate etc.. (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

Supplies of electricity or gas spanning change of rate etc.

- 37 (1) This paragraph applies in the case of a supply of electricity, or of gas that is in a gaseous state and is of a kind supplied by a gas utility, affected by—
- a change in the descriptions of supplies that are taxable supplies,
 - a change in any rate of levy in force,
 - a change consisting in the rate of levy applicable to the supply ceasing to be, or becoming, the rate that is applicable to ^{F1}... reduced-rate supplies, or
 - the change consisting in the transition from 31st March 2001 to 1st April 2001.
- (2) For the purposes of this paragraph a supply is affected by a change if the electricity or gas of which it is a supply (“the supplied commodity”) is actually supplied partly before the change and partly after.

However, this paragraph does not apply in the case of a supply that, under paragraph 36(3), is treated as made on 1st April 2001.

- (3) If the person liable to account for any levy on the supply so elects—
- the rate at which levy is chargeable on any part of the supply, or
 - any question whether, or to what extent, the supply is a taxable supply,
- shall be determined in accordance with sub-paragraph (5) or (6).
- (4) An election for determination in accordance with sub-paragraph (6) may be made only where—
- there is such a change as is mentioned in sub-paragraph (1)(c), and
 - all the supplied commodity is actually supplied before the supply is treated as taking place.

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- (5) Where the election is for determination in accordance with this sub-paragraph, the rules are—
- (A) Treat the fraction of the supplied commodity actually supplied before the change (“the pre-change fraction”) as supplied by a supply made before the change and treat the fraction of the supplied commodity actually supplied after the change (“the post-change fraction”) as supplied by a supply made after the change.
- (B) Where the pre-change and post-change fractions are not known (because, for example, there are no relevant meter readings available)—
- “the pre-change fraction” is calculated by dividing—
- (a) the number of days in the period over which the supply is actually made that fall before the change, by
- (b) the number of days in that period; and
- “the post-change fraction” is the difference between 1 and the pre-change fraction.
- (C) If use of the fractions given by rule B would produce an inequitable result, the pre-change and post-change fractions may be derived from a reasonable estimate of the fractions of the supplied commodity actually supplied before and after the change.
- (6) Where the election is for determination in accordance with this sub-paragraph, treat the change as taking place immediately after the time at which the last of the supplied commodity was actually supplied.

Textual Amendments

- F1** Words in Sch. 6 para. 37(1)(c) repealed (1.11.2007) by [Finance Act 2006 \(c. 25\)](#), s. 172(9)(16), [Sch. 26 Pt. 8\(1\)](#); [S.I. 2007/2901](#), art. 2(1) (with art. 2(2)-(4))

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