

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

SCHEDULES

SCHEDULE 6 **U.K.**

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 **U.K.**

TIME OF SUPPLY

Introduction

- 25 This Part of this Schedule applies to determine when a supply of a taxable commodity is treated as taking place.

Electricity or gas: supply when climate change levy accounting document issued

- 26 (1) This paragraph applies—
- (a) to supplies of electricity, and
 - (b) to supplies of gas where the gas is supplied in a gaseous state and is of a kind supplied by a gas utility.
- (2) Where this paragraph applies, a supply is treated as taking place each time a climate change levy accounting document in respect of a supply is issued by the person making the supply.
- (3) A supply that is treated as taking place under this paragraph is a supply of the electricity or gas covered by the accounting document.
- (4) Nothing in this paragraph applies to any electricity or gas that is covered by a special utility scheme (see paragraph 29).

Electricity or gas: duty to issue climate change levy accounting document

- 27 (1) This paragraph applies where on any day—
- (a) electricity, or gas that is in a gaseous state and is of a kind supplied by a gas utility, is actually supplied to a person (“the consumer”),
 - (b) the supply by which the electricity or gas is supplied is a taxable supply, and
 - (c) the person liable to account for the levy on that supply is the person making the supply (“the supplier”).

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

- (2) A climate change levy accounting document covering the electricity or gas actually supplied on that day must be issued by the supplier no later than—
 - (a) the end of the period of 15 weeks beginning with that day, if on that day the consumer is a small-scale user of the commodity supplied;
 - (b) the end of the period of 6 weeks beginning with that day, if on that day the consumer is not a small-scale user of the commodity supplied.
- (3) A climate change levy accounting document issued under this paragraph that covers the electricity, or the gas of any kind, actually supplied on any day must also cover any electricity or (as the case may be) any gas of that kind that—
 - (a) has been actually supplied by the supplier to the consumer on any earlier day, and
 - (b) has not been covered by a previous climate change levy accounting document.
- (4) For the purposes of this paragraph—
 - (a) an accounting document shall be taken to cover the electricity or gas actually supplied on a day if it covers the electricity or gas actually supplied during a period that includes that day; and
 - (b) an accounting document shall be taken to cover the electricity or gas actually supplied on a day or during a period if it is an accounting document for a quantity of electricity or gas that is a reasonable estimate of the quantity actually supplied.
- (5) A climate change levy accounting document issued under this paragraph must contain a statement of—
 - (a) the quantity of electricity or gas that it covers,
 - (b) the period during which, or during which it is estimated that, that quantity was actually supplied,
 - (c) the supplier's name and address,
 - (d) the customer's name and address, and
 - (e) the reference number used by the supplier for the customer.
- (6) For the purposes of this paragraph a person is, on any day, a small-scale user of a commodity if the rate at which he is taken to be supplied with that commodity on that day does not exceed the prescribed rate.
- (7) The Commissioners may make provision by regulations as to the rate at which a person is, for the purposes of sub-paragraph (6), taken to be supplied with a commodity on any day.
- (8) Regulations under sub-paragraph (7) may, in particular, include provision for—
 - (a) rates to be determined or estimated in accordance with the regulations;
 - (b) rates to be so determined or estimated by reference to the quantity of a commodity actually supplied, or estimated to have been actually supplied, during a period ending with, or at any time before or after, the day in question;
 - (c) cases where a person is supplied with a commodity of any kind by two or more suppliers.
- (9) Nothing in this paragraph applies to any electricity or gas—
 - (a) that is covered by a special utility scheme (see paragraph 29), or

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

(b) that is actually supplied before 1st April 2001.

(10) This paragraph applies subject to paragraph 36(5).

Electricity or gas: actual supply not followed by climate change levy accounting document

- 28 (1) This paragraph applies where on any day—
- (a) electricity, or gas that is in a gaseous state and is of a kind supplied by a gas utility, is actually supplied to a person (“the consumer”),
 - (b) the supply by which the electricity or gas is supplied is a taxable supply,
 - (c) the person liable to account for the levy on that supply is the person making the supply (“the supplier”), and
 - (d) the supplier does not within the period applicable under sub-paragraph (2) of paragraph 27 issue a climate change levy accounting document under that paragraph covering the electricity or gas.
- (2) Where this paragraph applies, a supply is treated as taking place at the end of that period.
- (3) A supply that is treated as taking place under this paragraph is a supply of all the electricity or (as the case may be) gas of the same kind that—
- (a) has been actually supplied by the supplier to the consumer before the end of that period, and
 - (b) has not been covered by a climate change levy accounting document.
- (4) Sub-paragraph (4) of paragraph 27 (interpretation of “covered by an accounting document”) applies for the purposes of this paragraph as for those of that paragraph.
- (5) Nothing in this paragraph applies to any electricity or gas—
- (a) that is covered by a special utility scheme (see paragraph 29),
 - (b) that is actually supplied before 1st April 2001, or
 - (c) that is treated under paragraph 36(3) as supplied on that day.

Electricity or gas: special utility schemes

- 29 (1) For the purposes of this Schedule a “special utility scheme” is a scheme for determining when—
- (a) a supply of electricity, or
 - (b) a supply of gas that is in a gaseous state and is of a kind supplied by a gas utility,
- is treated as taking place in cases where the electricity or gas is covered by the scheme.
- (2) If in the opinion of the Commissioners it is reasonable to do so, they may in accordance with the provisions of this paragraph prepare a special utility scheme for a utility or for two or more utilities.
- In this paragraph “utility” includes a person who makes supplies on which levy is chargeable by virtue of paragraph 5(2) (partly exempt combined heat and power stations).
- (3) A special utility scheme shall specify the period for which it is to have effect.

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

- (4) No special utility scheme shall be of any effect in relation to any electricity or gas supplied by a utility unless the utility elects in writing to be bound by it for the specified period.
- (5) If a utility makes such an election—
- (a) the scheme shall have effect for the specified period in relation to such electricity or gas supplied by the utility as is covered by the scheme, and
 - (b) during the specified period the scheme applies to determine when a supply of a taxable commodity is treated as taking place if the commodity is electricity or gas covered by the scheme.
- (6) A special utility scheme may—
- (a) cover all or any of the electricity or gas supplied by a utility for which the scheme is prepared;
 - (b) provide for paragraph 36 or 37 not to apply, or to apply with modifications, to electricity or gas covered by the scheme.
- (7) The Commissioners may by regulations make further provision with respect to special utility schemes, including (in particular) provision amending this paragraph.

Other commodities: general rules for supply by UK residents

- 30 (1) This paragraph applies to supplies that are not of either of the descriptions mentioned in paragraphs (a) and (b) of paragraph 26(1) (electricity and gas in a gaseous state).
- (2) The general rules as to when such supplies are taken to be made are, in cases where the supply is made by a person resident in the United Kingdom, as follows—
- (a) if the commodity is to be removed, the supply takes place at the time of the removal;
 - (b) if the commodity is not to be removed, the supply takes place when the commodity is made available to the person to whom it is supplied;
 - (c) if the commodity (being sent or taken on approval or sale or return or similar terms) is removed before it is known whether a supply will take place, the supply takes place when it becomes certain that the supply has taken place or, if sooner, 12 months after the removal.
- (3) These general rules are subject to—
- paragraph 31 (earlier invoice),
 - paragraph 32 (later invoice),
 - paragraph 34 (deemed supplies), and
 - paragraph 36 (directions by Commissioners).

Other commodities: earlier invoice

- 31 (1) If before the time applicable under paragraph 30(2) the person making the supply—
- (a) issues an invoice in respect of the supply, or
 - (b) receives a payment in respect of it,
- the supply is treated, to the extent that it is covered by the invoice or payment, as taking place when the invoice is issued or the payment is received.

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

- (2) Sub-paragraph (1) does not apply where the commodity (being sent or taken on approval or sale or return or similar terms) is removed before it is known whether a supply will take place.
- (3) Sub-paragraph (1) applies subject to any direction under paragraph 35(3).

Other commodities: later invoice

- 32
- (1) If within 14 days after the time applicable under paragraph 30(2) the person making the supply issues an invoice in respect of it, the supply is treated as taking place at the time the invoice is issued.
 - (2) This does not apply—
 - (a) to the extent that the supply is treated as taking place at the time mentioned in paragraph 31(1) (earlier invoice), or
 - (b) if the person liable to account for any levy charged on the supply has notified the Commissioners in writing that he elects not to avail himself of sub-paragraph (1).
 - (3) The Commissioners may, at the request of a person liable to account for any levy charged on any supplies, direct that sub-paragraph (1) shall apply—
 - (a) in relation to those supplies, or
 - (b) in relation to such of those supplies as may be specified in the direction, with the substitution for the period of 14 days of such longer period as may be specified in the direction.
 - (4) Sub-paragraphs (1) to (3) apply subject to any direction under paragraph 35.

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.

Other commodities: deemed supplies

- 34
- (1) This paragraph applies to supplies that—

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

- (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 deemed to be made under paragraph 23^[F1], 24 or ^[F2]43B]].
- (2) A supply that is deemed to be made under paragraph 23 is treated as taking place when the commodity is burned ^{F3}....
- (3) A supply that is deemed to be made under paragraph 24 is treated as taking place upon the occurrence of the change in circumstances or intentions ^[F4]or, as the case may be, upon the later determination].
- ^[F5](4) A supply that is deemed to be made under paragraph ^[F6]43B] is treated as taking place upon the later determination.]

Textual Amendments

- F1** Words in Sch. 6 para. 34(1)(b) substituted (1.11.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 2 paras. 5\(2\), 13\(1\)](#); [S.I. 2007/2902](#), art. 2(1)
- F2** Word in Sch. 6 para. 34(1)(b) substituted (with effect in accordance with Sch. 30 para. 19 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 30 para. 8\(a\)](#)
- F3** Words in Sch. 6 para. 34(2) repealed (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), s. 172(7), [Sch. 26 Pt. 8\(1\)](#)
- F4** Words in Sch. 6 para. 34(3) inserted (22.7.2005) (with effect in accordance with s. 190(8) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), s. 190(7); [S.I. 2005/1713](#)
- F5** Sch. 6 para. 34(4) inserted (1.11.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 2 paras. 5\(3\), 13\(1\)](#); [S.I. 2007/2902](#), art. 2(1)
- F6** Word in Sch. 6 para. 34(4) substituted (with effect in accordance with Sch. 30 para. 19 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 30 para. 8\(b\)](#)

Other commodities: directions by Commissioners

- 35 (1) This paragraph applies to supplies that are not of either of the descriptions mentioned in paragraphs (a) and (b) of paragraph 26(1) (electricity and gas in a gaseous state).
- (2) The Commissioners may, at the request of the person liable to account for any levy charged on any supplies to which this paragraph applies, make a direction under sub-paragraph (3) or (4) altering the time at which those supplies (or such of those supplies as may be specified in the direction) are to be treated as taking place.
- (3) The Commissioners may direct that the supplies shall be treated as taking place—
- (a) at times or on dates determined by or by reference to the occurrence of some event described in the direction, or
 - (b) at times or on dates determined by or by reference to the time when some event so described would in the ordinary course of events occur,
- provided the resulting times or dates are in every case earlier than would otherwise apply.
- (4) The Commissioners may direct that the supplies shall be treated as taking place—
- (a) at the beginning of the relevant working period (as defined in the case of the person making the request in and for the purposes of the direction), or
 - (b) at the end of the relevant working period (as so defined).

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

- (5) A direction under sub-paragraph (4) shall not apply to the extent that the time when the supplies in question are made is determined by paragraph 31(1).

Supplies invoiced or paid for before 1st April 2001

- 36 (1) This paragraph applies where—
- (a) the taxable commodities covered by an invoice issued, or payment received, before 1st April 2001 are to any extent commodities that have not been burned (or, in the case of electricity, consumed) before the invoice is issued or payment is received, and
 - (b) the advance invoicing or payment is not acceptable normal practice.

It does not matter whether the invoice mentioned in paragraph (a) is, or is not, a climate change levy accounting document.

- (2) A fair apportionment shall be made to determine the quantity of the taxable commodities covered by the invoice or payment that will not be, or was not, burned (or consumed) before 1st April 2001.

- (3) Where this paragraph applies, a supply is treated as taking place on 1st April 2001.

That supply is a supply of the quantity of the taxable commodities that is mentioned in, and determined under, sub-paragraph (2).

- (4) For the purposes of this paragraph advance invoicing or payment is “acceptable normal practice” if—

- (a) the supply is of a kind in the case of which it is normal practice for invoices to be issued, or payments made, in respect of taxable commodities not already burned (or consumed),
- (b) that practice does not involve issuing invoices, or making payments, more than 15 weeks in advance of the burning (or consumption) of any of the taxable commodities in respect of which the invoice is issued or payment is made, and
- (c) the advance invoicing or payment is in accordance with the practice.

- (5) Nothing in paragraph 27 requires a climate change levy accounting document to be issued to cover any commodities that are supplied by a supply that, under sub-paragraph (3), is treated as made on 1st April 2001.

- (6) This paragraph applies to invoices issued, and payments received, before the passing of this Act (as well as to those issued or received after its passing).

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) a change in the descriptions of supplies that are taxable supplies,
 - (b) a change in any rate of levy in force,
 - (c) a change consisting in the rate of levy applicable to the supply ceasing to be, or becoming, the rate that is applicable to ^{F7}... reduced-rate supplies, or
 - (d) the change consisting in the transition from 31st March 2001 to 1st April 2001.

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

- (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—
- (a) the rate at which levy is chargeable on any part of the supply, or
 - (b) 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—
- (a) there is such a change as is mentioned in sub-paragraph (1)(c), and
 - (b) all the supplied commodity is actually supplied before the supply is treated as taking place.
- (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

- F7** 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\(2\)-\(4\)](#))

Other supplies spanning change of rate etc.

- 38 (1) This paragraph applies where there is—

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

- (a) a change in the descriptions of supplies that are taxable supplies,
- (b) a change in the rate of levy in force,
- (c) a change consisting in the rate of levy applicable to any supply ceasing to be, or becoming, the rate that is applicable to ^{F8}... reduced-rate supplies, or
- (d) the change consisting in the transition from 31st March 2001 to 1st April 2001.

(2) Where—

- (a) a supply affected by the change would apart from special provisions be treated under paragraph 30(2) or 33(2) as made wholly or partly at a time when it would not have been affected by the change, or
- (b) a supply not so affected would apart from special provisions be treated under paragraph 30(2) or 33(2) as made wholly or partly at a time when it would have been so affected,

the rate at which levy is chargeable on the supply, or any question whether it is a taxable supply, shall, if the person liable to account for any levy on the supply so elects, be determined without regard to the special provisions.

(3) In this paragraph “special provisions” means the provisions of paragraphs 31, 32, 33(4) and 35.

Textual Amendments

F8 Words in Sch. 6 para. 38(1)(c) repealed (1.11.2007) by [Finance Act 2006 \(c. 25\)](#), s. 172(10)(16), [Sch. 26 Pt. 8\(1\)](#); [S.I. 2007/2901](#), art. 2(1) (with art. 2(2)-(4))

^{F9}Deemed supplies under paragraph 24A, 24B, 24C or 42D

Textual Amendments

F9 [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.]

Regulations as to time of supply

- 39 (1) The Commissioners may make provision by regulations as to the time at which a supply is to be treated as taking place—
- (a) in cases where the supply is for a consideration and the whole or part of the consideration—
 - (i) is determined or payable periodically, or from time to time, or at the end of any period, or
 - (ii) is determined at the time when the commodity is appropriated for any purpose;

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

- (b) in the case of a supply otherwise than for consideration;
 - (c) in the case of any supply that is deemed to be made under paragraph 23 [F¹⁰, 24 [F¹¹, 24A, 24B, 24C, 42D] or [F¹²43B]].
- (2) In any such case as is mentioned in sub-paragraph (1) the regulations may provide that a taxable commodity shall be treated as separately and successively supplied at prescribed times or intervals.
- (3) Paragraphs 26 to 36 (main rules as to time of supply) [F¹³ and 38A] have effect subject to any regulations under this paragraph.
- (4) The power to make regulations under this paragraph includes power to provide for specified provisions of the regulations to be treated as special provisions for the purposes of paragraph 38 (supplies spanning change of rate etc.).

Textual Amendments

- F10** Words in Sch. 6 para. 39(1)(c) substituted (1.11.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 2 paras. 6, 13\(1\)](#); [S.I. 2007/2902](#), [art. 2\(1\)](#)
- F11** Words in Sch. 6 para. 39(1)(c) inserted (retrospective to 26.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 42 paras. 12\(2\), 21](#)
- F12** Word in Sch. 6 para. 39(1)(c) substituted (with effect in accordance with Sch. 30 para. 19 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 30 para. 9](#)
- F13** Words in Sch. 6 para. 39(3) inserted (retrospective to 26.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 42 paras. 12\(3\), 21](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Part III.