

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Regulations as to time of supply. (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

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;
- (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 [^{F1}, 24 [^{F2}, 24A, 24B, 24C, 42D] or [^{F3}43B]].
- (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) [^{F4}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

- F1** 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)

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- F2** 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
- F3** 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](#)
- F4** 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

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