Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2013, Paragraph 11. (See end of Document for details)*

SCHEDULES

SCHEDULE 42

CLIMATE CHANGE LEVY: SUPPLIES SUBJECT TO CARBON PRICE SUPPORT RATES ETC

PART 2

NEW PROVISION HAVING EFFECT FROM 1 APRIL 2013

New provision

11 After paragraph 38 insert—

"Deemed supplies under paragraph 24A, 24B, 24C or 42D

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 2013, Paragraph 11.