



# Finance Act 2019

## 2019 CHAPTER 1

### PART 3

#### CARBON EMISSIONS TAX

##### *Charge to tax*

#### **72 “Emissions report” and “reporting period”**

- (1) In this Part, “emissions report” means a report of emissions that is submitted to the regulator for the purpose of complying with—
  - (a) the monitoring and reporting requirements or, in the case of an excluded installation, the monitoring and reporting conditions, or
  - (b) a requirement of a notice of surrender or of a revocation notice.
- (2) “Reporting period”, in relation to a regulated installation, means—
  - (a) a scheme year, or
  - (b) such shorter period for which an emissions report for the installation is required by a notice of surrender or a revocation notice.