



Finance Act 2019

2019 CHAPTER 1

PART 3

CARBON EMISSIONS TAX

Administration etc.

75 Power to make further provision about carbon emissions tax

- (1) The Commissioners may by regulations—
- (a) make provision about the assessment, payment, collection and recovery of carbon emissions tax, including provision about the recovery of overpayments;
 - (b) require persons to keep, for purposes connected with carbon emissions tax, records of specified matters, and to preserve those records for a specified period;
 - (c) make provision for the review of, and a right of appeal against, specified decisions of HMRC in connection with carbon emissions tax;
 - (d) make provision about the enforcement of carbon emissions tax;
 - (e) permit or require the sharing of information between HMRC, authorities and regulators for purposes in connection with carbon emissions tax;
 - (f) make provision about the form, manner and content of any notice, application or other communication with HMRC in connection with carbon emissions tax (including provision about communications in electronic form);
 - (g) make provision in relation to cases where an individual liable for carbon emissions tax dies or becomes incapacitated, or where a person (whether or not an individual) is subject to an insolvency procedure.
- (2) The Commissioners may by regulations make provision for purposes in connection with carbon emissions tax—
- (a) about the submission of emissions reports to a regulator;

Status: This is the original version (as it was originally enacted).

- (b) about emissions determinations, including provision permitting or requiring a regulator to make an emissions determination in specified circumstances;
 - (c) specifying conditions to be included in a permit granted by a regulator;
 - (d) for the review of, and a right of appeal against, specified decisions of a regulator;
 - (e) about the performance of a function of a regulator;
 - (f) about the form, manner and content of any notice, application or other communication with a regulator (including provision about communications in electronic form).
- (3) Regulations under this section may, in particular—
- (a) make provision that is equivalent to, or applies with or without modification, any provision of an enactment relating to tax;
 - (b) amend the Monitoring and Reporting Regulation or the Verification Regulation.

76 Consequential provision

- (1) In section 1 of the Provisional Collection of Taxes Act 1968 (temporary statutory effect of House of Commons resolutions), in subsection (1), after “petroleum revenue tax” insert “, carbon emissions tax,”.
- (2) In regulation 52 of the Emissions Regulations (penalty for carrying out a regulated activity without a permit), after paragraph (2) insert—
- “(2A) In paragraph (2), the reference to “costs” includes a reference to carbon emissions tax.”
- (3) Section 4(1) of the European Union (Withdrawal) Act 2018 does not apply, for the purposes of carbon emissions tax, in relation to any rights, powers, liabilities, obligations, restrictions, remedies and procedures so far as they arise under—
- (a) Council Directive [2008/118/EC](#) of 16 December 2008 concerning the general arrangements for excise duty, or
 - (b) Council Directive [2003/96/EC](#) of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity.
- (4) The Commissioners may by regulations make such provision as they consider appropriate in consequence of this Part.
- (5) Regulations under subsection (4) may amend, repeal or revoke any enactment (whenever passed or made).