



# 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;

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*Status: This is the original version (as it was originally enacted).*

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- (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.