



# Finance Act 2019

## 2019 CHAPTER 1

### PART 3

#### CARBON EMISSIONS TAX

##### *General*

## 78 Regulations

- (1) Regulations under section 73, 75 or 76 may—
  - (a) make provision conferring functions or discretions on an authority, a regulator or any other person;
  - (b) impose charges as a means of recovering costs incurred by a person in exercising a function conferred under the regulations;
  - (c) make provision by reference to matters determined or published by HMRC, the Secretary of State, an authority or a regulator (whether before or after the regulations are made);
  - (d) make different provision for different purposes;
  - (e) include incidental, consequential, supplementary, transitional or transitory provision.
- (2) Regulations under this Part are to be made by statutory instrument.
- (3) A statutory instrument containing regulations under section 76(4) that makes provision amending or repealing any provision of an Act of Parliament may not be made unless a draft of the instrument has been laid before and approved by a resolution of the House of Commons.
- (4) Any other statutory instrument containing regulations under this Part is subject to annulment in pursuance of a resolution of the House of Commons.
- (5) But subsection (4) does not apply to a statutory instrument containing only regulations under section 79 (commencement).