

---

**Status:** This version of this cross heading contains provisions that are prospective.  
**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2020,  
Cross Heading: Penalty for failure to make payments on time. (See end of Document for details)

---

## SCHEDULES

### <sup>F1</sup>SCHEDULE 12

#### CARBON EMISSIONS TAX

---

##### Textual Amendments

**F1** Sch. 12 omitted (10.6.2021) by virtue of Finance Act 2021 (c. 26), s. 112(2)

PROSPECTIVE

<sup>F1</sup>Penalty for failure to make payments on time

<sup>F1</sup>9

**Status:**

This version of this cross heading contains provisions that are prospective.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Cross Heading:  
Penalty for failure to make payments on time.