

SCHEDULES

SCHEDULE 12

CARBON EMISSIONS TAX

Power to make further provision by regulations

- 4 (1) Section 75 (power to make further provision about carbon emissions tax) is amended in accordance with this paragraph.
- (2) In subsection (1)(d) (enforcement) after “tax” insert “(including provision for the imposition of civil penalties for failure to comply with a requirement of regulations under this Part)”.
- (3) In subsection (2)(d) (review and appeal), omit “of a regulator”.
- (4) In subsection (3) (regulations), for paragraph (b) substitute—
“(b) modify—
(i) the Monitoring and Reporting Regulation;
(ii) the Verification Regulation;
(iii) subordinate legislation relating to the monitoring or regulation of emissions.”