



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 5

#### ELECTRICITY GENERATOR LEVY

##### *Groups, partnerships and joint ventures*

#### **289 Liability of members of groups**

Where a generating undertaking that is a group is liable to an amount of electricity generator levy—

- (a) the lead member is liable to pay that amount, and
- (b) every other member is jointly and severally liable for that amount.