



# Finance Act 2019

## 2019 CHAPTER 1

### PART 3

#### CARBON EMISSIONS TAX

##### *Administration etc.*

#### 76 Consequential provision

- (1) In section 1 of the Provisional Collection of Taxes Act 1968 (temporary statutory effect of House of Commons resolutions), in subsection (1), after “petroleum revenue tax” insert “, carbon emissions tax,”.
- (2) In regulation 52 of the Emissions Regulations (penalty for carrying out a regulated activity without a permit), after paragraph (2) insert—

“(2A) In paragraph (2), the reference to “costs” includes a reference to carbon emissions tax.”
- (3) Section 4(1) of the European Union (Withdrawal) Act 2018 does not apply, for the purposes of carbon emissions tax, in relation to any rights, powers, liabilities, obligations, restrictions, remedies and procedures so far as they arise under—
  - (a) Council Directive [2008/118/EC](#) of 16 December 2008 concerning the general arrangements for excise duty, or
  - (b) Council Directive [2003/96/EC](#) of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity.
- (4) The Commissioners may by regulations make such provision as they consider appropriate in consequence of this Part.
- (5) Regulations under subsection (4) may amend, repeal or revoke any enactment (whenever passed or made).