



# Finance Act 2019

## 2019 CHAPTER 1

### PART 3

#### CARBON EMISSIONS TAX

##### *Charge to tax*

#### **73 “Emissions allowance”**

The “emissions allowance”, in relation to an installation for a reporting period, is the amount of emissions, in tonnes of carbon dioxide equivalent, specified by or under, or determined in accordance with, regulations made by the Commissioners under this section.