



Finance Act 2019

2019 CHAPTER 1

^{F1}PART 3

CARBON EMISSIONS TAX

Charge to tax

74 Liability to pay carbon emissions tax

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Textual Amendments

F1 Pt. 3 omitted (10.6.2021) by virtue of [Finance Act 2021 \(c. 26\), s. 112\(1\)](#)

Status:

This version of this provision no longer has effect.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Section 74.