



# Finance Act 2019

## 2019 CHAPTER 1

### PART 3

#### CARBON EMISSIONS TAX

##### *Charge to tax*

#### **74 Liability to pay carbon emissions tax**

- (1) Carbon emissions tax in relation to an installation is payable by the person who, at the end of the reporting date, holds the permit for the installation.
- (2) The “reporting date”, in relation to a reporting period, means the day on which the emissions report for that period is required to be submitted to the regulator under the Emissions Regulations.