



Finance Act 2019

2019 CHAPTER 1

PART 3

CARBON EMISSIONS TAX

General

77 Interpretation

(1) In this Part—

“the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;

“emissions allowance” has the meaning given by section 73;

“emissions determination” has the meaning given by section 71;

“the Emissions Regulations” means the Greenhouse Gas Emissions Trading Scheme Regulations 2012 ([S.I. 2012/3038](#));

“emissions report” has the meaning given by section 72;

“enactment” includes an enactment contained in subordinate legislation within the meaning of the Interpretation Act 1978;

“HMRC” means Her Majesty’s Revenue and Customs;

“installation” has the meaning given by regulation 3 of the Emissions Regulations (and references to an installation include references to an offshore installation, as defined in those Regulations);

“the Monitoring and Reporting Regulation” means [Commission Regulation \(EU\) No 601/2012](#) of 21 June 2012 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive [2003/87/EC](#) of the European Parliament and of the Council (as amended from time to time);

“operator” has the meaning given by regulation 3 of the Emissions Regulations (as read with Schedule 1 to those Regulations);

“reporting period” has the meaning given by section 72 (subject to section [79\(4\)](#));

“specified” means specified in regulations under this Part;

Status: This is the original version (as it was originally enacted).

“the Verification Regulation” means [Commission Regulation \(EU\) No 600/2012](#) of 21 June 2012 on the verification of greenhouse gas emission reports and tonne-kilometre reports and the accreditation of verifiers pursuant to Directive [2003/87/EC](#) of the European Parliament and of the Council (as amended from time to time).

- (2) In this Part, the following terms have the meaning given by regulation 3 of the Emissions Regulations—
- “authority”,
 - “emissions”,
 - “excluded installation”,
 - “monitoring and reporting conditions”,
 - “monitoring and reporting requirements”,
 - “notice of surrender”,
 - “permit”,
 - “regulator”,
 - “revocation notice”,
 - “scheme year”, and
 - “tonne of carbon dioxide equivalent”.
- (3) An “installation” is a “regulated installation” for a reporting period if, at any time during the period, the operator holds a permit for the installation.
- (4) References in this Part to the Verification Regulation or the Monitoring and Reporting Regulation include references to any EU regulation which replaces either of them and forms part of the law of the United Kingdom as a result of section 3 of the European Union (Withdrawal) Act 2018 (and accordingly the reference in section 71(2)(a) to article 70 of the Monitoring and Reporting Regulation includes a reference to the corresponding provision in any such replacement of that Regulation).