



# Finance Act 2019

## 2019 CHAPTER 1

### PART 3

#### CARBON EMISSIONS TAX

##### *Charge to tax*

#### **71 “Reported carbon emissions”**

- (1) The amount of “reported carbon emissions” in relation to an installation for a reporting period is the total amount of emissions from the installation, in tonnes of carbon dioxide equivalent, that is stated—
  - (a) in the emissions determination (or, if there is more than one, the latest emissions determination) for the period, or
  - (b) if there is no such determination, in the emissions report for the period.
- (2) In subsection (1), “emissions determination” means the regulator’s estimate of the total amount of emissions from the installation for the period, determined in accordance with—
  - (a) article 70 of the Monitoring and Reporting Regulation, or
  - (b) regulation 44 of the Emissions Regulations.