



Finance Act 2019

2019 CHAPTER 1

^{F1}PART 3

CARBON EMISSIONS TAX

Charge to tax

72 “Emissions report” and “reporting period”

.....

Textual Amendments

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

Status:

Point in time view as at 10/06/2021. This version of this provision no longer has effect.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 72.