



Finance Act 2019

2019 CHAPTER 1

PART 3

CARBON EMISSIONS TAX

General

79 Commencement and transitional provision

- (1) This Part comes into force on such day as the Commissioners may by regulations appoint.
- (2) Regulations under subsection (1) may—
 - (a) appoint different days for different purposes;
 - (b) include transitional or transitory provision.
- (3) Section 72(2) (reporting period) is subject to subsection (4).
- (4) For the purposes of the application of this Part in relation to the scheme year 2019, the “reporting period”, in relation to a regulated installation, means—
 - (a) the period beginning with 1 April 2019 and ending with 31 December 2019, or
 - (b) such shorter period beginning on or after 1 April 2019 for which an emissions report is required by a notice of surrender or a revocation notice.
- (5) For the purposes of the scheme year 2019, the provisions of the Emissions Regulations, the Monitoring and Reporting Regulation and the Verification Regulation apply, and anything done under those provisions has effect—
 - (a) as if, for the purposes of reporting or determining emissions from an installation, references to a period corresponding to a scheme year were references to the reporting period for 2019 (and accordingly as if references to a period beginning with 1 January were references to a period beginning with 1 April 2019), and
 - (b) with such other modifications as are necessary for the purposes of the charge to carbon emissions tax for a reporting period beginning in 2019.