

## SCHEDULES

### SCHEDULE 12

#### CARBON EMISSIONS TAX

##### *Interpretation*

- 7 (1) Section 77 (interpretation) is amended in accordance with this paragraph.
- (2) In subsection (1)—
- (a) after the definition of “installation” insert—  
““modify” includes amend, repeal or revoke;”;
  - (b) for the definition of “the Monitoring and Reporting Regulation” substitute—  
““the Monitoring and Reporting Regulation” means Commission Implementing [Regulation \(EU\) 2018/2066](#) of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to [Directive 2003/87/EC](#) of the European Parliament and of the Council and amending [Commission Regulation \(EU\) No 601/2012](#) (as amended from time to time);”;
  - (c) in the definition of “reporting period” omit “(subject to section 79(4))”;
  - (d) for the definition of “the Verification Regulation” substitute—  
““the Verification Regulation” means Commission Implementing [Regulation \(EU\) No 2018/2067](#) of 19 December 2018 on the verification of data and on the accreditation of verifiers pursuant to [Directive 2003/87/EC](#) of the European Parliament and of the Council (as amended from time to time).”
- (3) For subsection (4) substitute—
- “(4) For the purposes of this Part, the Monitoring and Reporting Regulation is to be treated for the purposes of section 3 of the European Union (Withdrawal) Act 2018 as if it is fully in force immediately before IP completion day (even if it is not).”