

SCHEDULES

SCHEDULE 12

CARBON EMISSIONS TAX

Penalty for failure to make payments on time

- 9 In Schedule 56 to FA 2009 (penalty for failure to make payments on time), in the Table in paragraph 1, after item 10A insert—

“10B	Carbon emissions tax	Amount payable under section 70(3) of FA 2019	The date determined by or under regulations under section 75 of FA 2019 as the date by which the amount must be paid”
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