



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 5

ELECTRICITY GENERATOR LEVY

Groups, partnerships and joint ventures

289 Liability of members of groups

Where a generating undertaking that is a group is liable to an amount of electricity generator levy—

- (a) the lead member is liable to pay that amount, and
- (b) every other member is jointly and severally liable for that amount.