



REPUBLIC OF SINGAPORE

GOVERNMENT GAZETTE

BILLS SUPPLEMENT

Published by Authority

NO. 17]

FRIDAY, MARCH 2

[2018

First published in the *Government Gazette*, Electronic Edition, on 2 March 2018 at 3 pm.

Notification No. B 17 — The Carbon Pricing Bill is published for general information. It was introduced in Parliament on 2 March 2018.

Carbon Pricing Bill

Bill No. 17/2018.

Read the first time on 2 March 2018.

CARBON PRICING ACT 2018

(No. of 2018)

ARRANGEMENT OF SECTIONS

PART 1

PRELIMINARY

Section

1. Short title and commencement
2. General interpretation
3. Meaning of “business facility”
4. Meaning of “operational control”

PART 2

APPLICATION AND ADMINISTRATION

5. Application of Act
6. Administration of Act

PART 3

REGISTRATION OF PERSONS AND BUSINESS FACILITIES

7. Obligation to apply to register as registered person, and to register business facility as reportable facility and taxable facility
8. Applications for registration
9. Entitlement to apply to deregister as taxable facility, reportable facility, and as registered person
10. Applications to deregister

PART 4

GHG EMISSIONS REPORTING REQUIREMENTS

Division 1 — Emissions reporting

Section

11. Emissions reports
12. Emissions reports required to be verified
13. Monitoring plans

Division 2 — Inaccurate, etc., emissions reports and monitoring plans, etc.

14. Inaccuracies, etc., in emissions reports and monitoring plans, etc., identified by Agency
15. Inaccuracies, etc., in emissions reports and monitoring plans identified by registered person

PART 5

CARBON PRICING

Division 1 — Carbon tax

16. Carbon tax
17. Payment of tax and penalty
18. Relief or remission from tax or penalty
19. Refund of tax, etc.
20. Recovery of tax and penalty, etc.

Division 2 — Assessments of tax

21. Assessments by Agency
22. Advance assessments
23. Revision of assessments
24. Waiver of small assessments
25. Mistakes in assessment

Division 3 — Carbon credits

26. Carbon credits
27. Crediting of carbon credits
28. Surrender of carbon credits
29. Cancellation of carbon credits
30. Refunds on carbon credits

Division 4 — Carbon Credits Registry

31. Opening of registry account

Section

- 32. Suspension of registry account
- 33. Closing of registry account

PART 6

APPEALS

Division 1 — Appeals against decisions of Agency

- 34. Appeals to Minister
- 35. Effect of appeal, etc.
- 36. Disposal of appeal
- 37. Appeals to High Court

Division 2 — Appeal Panel

- 38. Composition and procedure of Appeal Panel
- 39. Powers of Appeal Panel

PART 7

RECORDS AND REGISTERS

Division 1 — Records to be kept by registered persons, etc.

- 40. Maintenance of records

Division 2 — Registers to be kept by Agency

- 41. Registers to be kept and maintained by Agency
- 42. Correcting or updating register on Agency's initiative
- 43. Correcting or updating register on request
- 44. Obligation to update changes to particulars

PART 8

ADMINISTRATION AND ENFORCEMENT, ETC.

Division 1 — Powers of administration and enforcement, etc., and related offences

- 45. Interpretation of this Part
- 46. Entering premises, etc., to monitor compliance
- 47. Power to demand names and addresses on entering premises
- 48. Power to search premises, etc.
- 49. Power to require persons to provide information and documents
- 50. General power to require information or documents