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**Finance Act, 2008**

**Section 164 - EU emissions trading: criminal offences**

1) Section 16 of FA 2007 (EU emissions trading: charges for allocations) is amended as follows. (2) In subsection (4)(c), for "imposition and recovery of penalties" substitute "creation of criminal offences, or for the imposition and recovery of civil penalties,". (3) After subsection (6) insert- "(6A) Subsection (4)(c) does not permit the creation of a criminal offence with maximum penalties in excess of the maximum penalties which an instrument under section 2(2) of the European Communities Act 1972 may provide in respect of an offence created by such an instrument." PART 9: FINAL PROVISIONS: