

SCHEDULE 1

FEES AND CHARGES

Restriction on exercise of power under paragraph 2

- 3 (1) Where the charging provision consists solely of 1972 Act provision, regulations under paragraph 2 may not impose or increase taxation.
- (2) In sub-paragraph (1), “1972 Act provision” means—
- (a) provision within paragraph 2(1)(a) that immediately before exit day was made under section 2(2) of the European Communities Act 1972 and not under section 56 of the Finance Act 1973, including such provision as modified under paragraph 2, or
 - (b) provision that is made under paragraph 2 and is incidental to, or supplements or replaces, provision within paragraph (a).
- (3) Regulations under paragraph 2 may not—
- (a) confer or impose a function on a Minister of the Crown;
 - (b) remove or modify a pre-commencement function of a Minister of the Crown unless doing so is incidental to, or consequential on, another provision contained in the regulations.