



# Provisional Collection of Taxes Act 1968

## 1968 CHAPTER 2

### **5 House of Commons resolution giving provisional effect to motions affecting taxation.**

- (1) This section shall apply if the House of Commons resolves that provisional statutory effect shall be given to one or more motions to be moved by the Chancellor of the Exchequer, or some other Minister, and which, if agreed to by the House, would be resolutions—
  - (a) to which statutory effect could be given under section 1 of this Act, or
  - (b) to which section 3 of this Act could be applied, <sup>F1</sup> . . .
  - <sup>F1</sup>(c) . . . . .
- (2) Subject to subsection (3) below, on the passing of the resolution under subsection (1) above, sections 1 to 3 of this Act [<sup>F2</sup> [<sup>F3</sup> and section 822 of the Income and Corporation Taxes Act 1988] (over-deductions from preference dividends before passing of annual Act)] shall apply as if each motion to which the resolution applies had then been agreed to by a resolution of the House.
- (3) Subsection (2) above shall cease to apply to a motion if that motion, or a motion containing the same proposals with modifications, is not agreed to by a resolution of the House (in this section referred to as “a confirmatory resolution”) within the next ten days on which the House sits after the resolution under subsection (1) above is passed, and, if it ceases to apply, all such adjustments, whether by way of discharge or repayment of tax, or discharge of security, or otherwise, shall be made as may be necessary to restore the position to what it would have been if subsection (2) above had never applied to that motion, and to make good any deductions which have become unauthorised deductions.
- (4) The enactments specified in subsection (2) above shall have effect as if—
  - (a) any confirmatory resolution passed within the said period of ten sitting days had been passed when the resolution under subsection (1) above was passed, and
  - (b) everything done in pursuance of the said subsection (2) by reference to the motion to which the confirmatory resolution relates had been done by reference to the confirmatory resolution,

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*Changes to legislation: There are currently no known outstanding effects for the Provisional Collection of Taxes Act 1968, Section 5. (See end of Document for details)*

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but any necessary adjustments shall be made, whether by way of discharge or repayment of tax, or modification of the terms of any security, or further assessment, or otherwise, where the proposals in the confirmatory resolution are not the same as those in the original motion to which that resolution relates.

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#### **Textual Amendments**

- F1** S. 5(1)(c) and word "or" immediately preceding it repealed (27.7.1993 with application in relation to resolutions passed after that day) by 1993 c. 34, ss. 205(6)(a)(7), 213, **Sch. 23 Pt. VI**.
- F2** Words substituted by **Income and Corporation Taxes Act 1988** (c. 1, SIF 63:1), s. 844, **Sch. 29 para. 32**
- F3** Words in s. 5(2) substituted (27.7.1993 with application in relation to resolutions passed after that day) by 1993 c. 34, **s. 205(6)(b)(7)**.
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#### **Modifications etc. (not altering text)**

- C1** S. 5(3) modified by **Value Added Tax Act 1983** (c. 55, SIF 40:2), **s. 43(1)**
- C2** S. 5(3) modified (1.9.1994) by 1994 c. 23, **ss. 90(1)(b)**, 101(1)  
S. 5(3) modified (31.7.1998) by 1998 c. 36, **s. 148(2)(b)**

**Changes to legislation:**

There are currently no known outstanding effects for the Provisional Collection of Taxes Act 1968, Section 5.