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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 23. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 2

#### SUPPLEMENTARY CHARGE TO VAT

#### PART 5

##### ADMINISTRATION AND INTERPRETATION

##### *Orders under this Schedule*

- 23 (1) An order under this Schedule is to be made by statutory instrument.
- (2) A statutory instrument containing an order under this Schedule is subject to annulment in pursuance of a resolution of the House of Commons, unless it is an instrument to which sub-paragraph (4) applies.
- (3) Sub-paragraph (4) applies to a statutory instrument containing an order made under paragraph 10 (or under that paragraph and under other provisions) which extends the supplies that are subject to a supplementary charge under this Schedule.
- (4) An instrument to which this sub-paragraph applies—
- (a) must be laid before the House of Commons, and
  - (b) ceases to have effect at the end of the period of 28 days beginning with the day on which it was made unless it is approved during that period by a resolution of the House of Commons.
- (5) In reckoning the period of 28 days no account is to be taken of any time during which Parliament is dissolved or prorogued or during which the House of Commons is adjourned for more than 4 days.
- (6) The order ceasing to have effect does not affect—
- (a) anything previously done under it, or
  - (b) the making of a new order.

**Changes to legislation:**

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