

*These notes refer to the Taxation (International and Other Provisions)
Act 2010 (c.8) which received Royal Assent on 18 March 2010*

TAXATION (INTERNATIONAL AND OTHER PROVISIONS) ACT 2010

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 10: General provisions

Overview

672. This Part contains general provisions.

Section 372: Orders and regulations

673. This section rewrites the procedural provisions which are to apply in relation to the making of orders and regulations under powers rewritten in the sections of this Act. Also, it provides for the negative procedure to apply, in the House of Commons only, to instruments containing orders under sections 375 and 376 (powers to make consequential provision, or to undo changes). It is based on section 828(1), (3) and (4) of ICTA, section 98(3) and (5) of FA 2006, section 42A(1) and (3) of FA 2008 and section 1310(1) to (3) and (5) of CTA 2009.

674. *Subsection (3)* lists the powers to which, exceptionally, the negative procedure is not to apply. Regulations under section 7 and orders under section 377(2) are mentioned because no parliamentary procedure applies to them. Regulations under sections 354(1) and 359(2) are mentioned in order to give a choice between the negative and affirmative procedures.

675. Subsection (3)(d) refers to cases where other parliamentary procedure is expressly provided for. This refers to Orders in Council under section 2, to regulations under sections 173, 321(4), 356(7) and 359(1), to orders under sections 261(3), 262(5) and 331(2) and to some orders under section 366. In these listed cases, express provision is made for the affirmative procedure to apply, in the House of Commons only.

676. The section needs to be read with the amendments which are made by Part 13 of Schedule 8 to this Act for the purpose of ensuring that the section does not overlap the procedural rules in section 287 of TCGA and section 1014 of ITA. Section 1171 of CTA 2010 contains provision to ensure that there is no overlap between the two sections.

Section 373: Abbreviated references to Acts

677. This section provides details of abbreviations used in this Act.

Section 374: Minor and consequential amendments

678. This section introduces Schedule 8.

Section 375: Power to make consequential provision

679. This section provides a power for the Treasury to make by order consequential amendments additional to those contained in Schedules 7 and 8. It is new.
680. The power is in substance the same as that in section 1323 of CTA 2009. As with that power, it will not be exercised without the agreement of the Tax Law Rewrite Project's Consultative and Steering Committees to the proposed modifications.
681. *Subsection (2)* provides that the power may not be used after 31 March 2013. It is sensible to enable additional consequential amendments to be made in this way only over a limited period, and it would in any case become progressively more difficult to do so accurately as subsequent Finance Bills are enacted. The date of 31 March 2013 takes account of this while giving a reasonable amount of time for missed consequential amendments to come to light.
682. *Subsection (4)* provides that the power may be used to make provision having retrospective effect. Whether that would be appropriate would need to be considered on a case-by-case basis. As the power can be used only to make provision in consequence of this Act, any retrospective effect is limited to provision having effect from the date the Act comes into force.

Section 376: Power to undo changes

683. This section provides a power for the Treasury to undo changes in the law made by the Act for the purpose of restoring the effect of the law to what it was immediately before 1 April 2010. It is new. A corresponding provision is in section 1324 of CTA 2009.
684. The power will not be exercised without the agreement of the Tax Law Rewrite Project's Consultative and Steering Committees to the proposed modifications. It will make it possible for any errors made in rewriting the source legislation, or in making consequential amendments, to be corrected without recourse to a Finance Bill.
685. *Subsection (2)* provides that the power may not be exercised after 31 March 2013. As with section 1324 of CTA 2009, it is considered sensible to time-limit the power in this way, especially as successive Finance Acts may make it progressively more difficult to make such amendments. The time limit will provide a reasonable period for errors to come to light.
686. *Subsection (4)* provides that the power may be used to make provision having retrospective effect. Whether that would be appropriate would need to be considered on a case-by-case basis.

Section 377: Transitional provisions and savings

687. This section introduces Schedule 9 and provides for the Treasury to make transitional or saving provisions additional to those contained within the Schedule. It is new. A corresponding provision is in section 1325 of CTA 2009.
688. The power will not be exercised without the agreement of the Tax Law Rewrite Project's Consultative and Steering Committees.
689. *Subsection (3)* provides that the power may be used to make provision having retrospective effect.

Section 378: Repeals and revocations

690. This section introduces Schedule 10.

Section 379: Index of defined expressions

691. This section introduces Schedule 11.

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Section 380: Extent

692. This section provides for the Act to form part of the law of each part of the United Kingdom.

Section 381: Commencement

693. This section provides for the commencement of the Act.

Section 382: Short title

694. This section specifies the short title for the Act.