



Finance Act 2014

2014 CHAPTER 26

PART 7

FINAL PROVISIONS

301 Power to update indexes of defined terms

- (1) The Treasury may by order amend any index of defined expressions contained in an Act relating to taxation, so as to make amendments consequential on any enactment.
- (2) In this section—
 - “enactment” means any provision made by or under an Act (whether before or after the passing of this Act);
 - “index of defined expressions” means a provision contained in an Act relating to taxation which lists where expressions used in the Act, or in a particular part of the Act, are defined or otherwise explained.
- (3) The power to make an order under this section is exercisable by statutory instrument.
- (4) An order under this section is subject to annulment in pursuance of a resolution of the House of Commons.