



Finance Act 2004

2004 CHAPTER 12

PART 4

PENSION SCHEMES ETC

CHAPTER 8

SUPPLEMENTARY

Other supplementary provisions

281 Minor and consequential amendments

- (1) Schedule 35 contains minor and consequential amendments of enactments in consequence of, or otherwise in connection with, this Part.
- (2) The Treasury may by order make such other amendments (including repeals and revocations) as may appear appropriate in consequence of, or otherwise in connection with, this Part—
 - (a) in any enactment contained in an Act passed before 6th April 2006 or in the Session in which that date falls, and
 - (b) in any instrument made before that date or in the Session in which that date falls.

[^{F1}(2A) The Treasury may by order make in any relevant enactment such amendments (including repeals and revocations) as may appear appropriate in consequence of, or otherwise in connection with, any amendment (or repeal or revocation) made in this Part by any enactment contained in an Act passed after this Act (an “amending Act”).

- (2B) For this purpose a relevant enactment is—
- (a) an enactment contained in an Act passed, or
 - (b) an instrument made,

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before the passing of the amending Act or in the Session in which the amending Act is passed.]

- (3) An order under subsection (2) [^{F2}or (2A)] may include any transitional provisions or savings appearing to the Treasury to be appropriate.

^{F3}(4)

Textual Amendments

- F1** S. 281(2A)(2B) inserted (retrospective to 6.4.2006) by [Finance Act 2006 \(c. 25\)](#), s. 161(2), [Sch. 23 para. 34\(2\)](#)
- F2** Words in s. 281(3) inserted (retrospective to 6.4.2006) by [Finance Act 2006 \(c. 25\)](#), s. 161(2), [Sch. 23 para. 34\(3\)](#)
- F3** S. 281(4) omitted (21.7.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), s. 75(2)(b)

Commencement Information

- I1** Ss. 160-274, 281, Schs. 30-35 in force at 6.4.2006 but any power to make an order or regulations under those provisions may be exercised at any time after Royal Assent, see [s. 284](#)

282 Orders and regulations

[^{F4}(A1) Any order or regulations made by the Treasury or the Commissioners for Her Majesty's Revenue and Customs under this Part may include provision having effect in relation to times before the order is, or regulations are, made if that provision does not increase any person's liability to tax.

(A2) Subsection (A1) does not limit any specific power to make provision by an order or regulations in relation to times before the order is, or regulations are, made.]

- (1) Any power of the Treasury or the [^{F5}Commissioners for Her Majesty's Revenue and Customs] to make any order or regulations under this Part is exercisable by statutory instrument.

[^{F6}(1A) No order may be made under section 208(6), 209(7), 215(2A), [^{F7}237B(11),] 240(3A) or 242(5)]^{F8}, no order may be made under section 228(2) which specifies an amount for any tax year less than the annual allowance for the immediately preceding tax year and no order may be made under section 238A which increases any person's liability to tax] unless a draft of the statutory instrument containing it has been laid before, and approved by a resolution of, the House of Commons.]

- (2) Any statutory instrument containing any order or regulations made by the Treasury or the [^{F5}Commissioners for Her Majesty's Revenue and Customs] under this Part [^{F9}, if made without a draft having been approved by a resolution of the House of Commons,] is subject to annulment in pursuance of a resolution of the House of Commons.

[^{F10}(3) Subsection (2) does not apply to an instrument containing only regulations under section 218(2D).]

Textual Amendments

- F4** S. 282(A1)(A2) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), s. 75(1)
- F5** Words in s. 282(1)(2) substituted (19.3.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 5 paras. 14, 15](#)

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- F6** S. 282(1A) inserted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 2 para. 18\(2\)](#)
- F7** Word in s. 282(1A) substituted (with effect in accordance with Sch. 17 Pt. 2 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 17 para. 23\(a\)](#)
- F8** Words in s. 282(1A) inserted (with effect in accordance with Sch. 17 Pt. 2 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 17 para. 23\(b\)](#)
- F9** Words in s. 282(2) inserted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 2 para. 18\(3\)](#)
- F10** S. 282(3) inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), [s. 19\(7\)](#)

Modifications etc. (not altering text)

- C1** Pt. 4 modified (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 18 para. 14\(3\)](#)
- C2** S. 282 modified (with effect in accordance with Sch. 16 para. 85 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 16 para. 108\(2\)](#)

283 Transitionals and savings

- (1) Schedule 36 contains miscellaneous transitional provisions and savings.
- (2) The Treasury may by order make any other transitional provision which may appear appropriate in consequence of, or otherwise in connection with, this Part or the repeals made by this Act in consequence of this Part.
- (3) An order under subsection (2) may, in particular, include savings from the effect of any amendment made by this Part or any repeal made by this Act in consequence of this Part.

[^{F11}(3A) The Treasury may by order make any transitional provision which may appear appropriate in consequence of, or otherwise in connection with, any amendment (or repeal or revocation) made in this Part by any enactment contained in an Act passed after this Act (an “amending Act”).

(3B) An order under subsection (3A) may, in particular, include savings from the effect of any amendment (or repeal or revocation) made by the amending Act.

[^{F12}(3C)]

- (4) Nothing in Schedule 36 limits the power conferred by subsection (2) [^{F13}or (3A)].
- (5) Nothing in that Schedule or in any provision made by virtue of subsection (2) [^{F14}or (3A)] prejudices the operation of sections 16 and 17 of the Interpretation Act 1978 (c. 30) (effect of repeals).

Textual Amendments

- F11** S. 283(3A)-(3C) inserted (retrospective to 6.4.2006) by [Finance Act 2006 \(c. 25\)](#), [s. 161\(2\)](#), [Sch. 23 para. 35\(2\)](#)
- F12** S. 283(3C) omitted (21.7.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), [s. 75\(2\)\(c\)](#)
- F13** Words in s. 283(4) inserted (retrospective to 6.4.2006) by [Finance Act 2006 \(c. 25\)](#), [s. 161\(2\)](#), [Sch. 23 para. 35\(3\)](#)
- F14** Words in s. 283(5) inserted (retrospective to 6.4.2006) by [Finance Act 2006 \(c. 25\)](#), [s. 161\(2\)](#), [Sch. 23 para. 35\(3\)](#)

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284 Commencement

- (1) Chapters 3 to 7 and section 281 (with Schedule 35) do not come into force until 6th April 2006.
- (2) But any power to make an order or regulations under any of those provisions may be exercised at any time after this Act is passed.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)