



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

^{F1}PART 11

GENERAL PROVISIONS

Subordinate legislation

^{F1}499 Orders and regulations

- (1) Any power of the Treasury or the Commissioners for Her Majesty's Revenue and Customs to make any order or regulations under this Act is exercisable by statutory instrument.
- (2) Any statutory instrument containing any order or regulations made by the Treasury or the Commissioners for Her Majesty's Revenue and Customs under this Act is subject to annulment in pursuance of a resolution of the House of Commons.
- (3) Subsection (2) does not apply—
 - (a) in relation to regulations under section 7 (double taxation relief: general regulations),
 - (b) in relation to regulations under section 354(1) or 359(2) (offshore funds) if a draft of the statutory instrument containing the regulations has been laid before and approved by a resolution of the House of Commons,
 - (c) in relation to an order under section 377(2) (transitional or saving provision in connection with coming into force of this Act), or
 - (d) if any other Parliamentary procedure is expressly provided to apply in relation to the order or regulations.
- (4) Section 828 of ICTA (which includes provision about orders made before 1 April 2010 under provisions of the Corporation Tax Acts not contained in ICTA) does not apply in relation to an order made by the Treasury under this Act before 1 April 2010.

Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Subordinate legislation. (See end of Document for details)

Textual Amendments

- F1** S. 372 renumbered as s. 499 (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 5 para. 10(3)(a)**

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