



Finance (No. 2) Act 2015

2015 CHAPTER 33

PART 6

ADMINISTRATION AND ENFORCEMENT

51 Enforcement by deduction from accounts

- (1) Schedule 8 contains provision about the enforcement of debts owed to the Commissioners for Her Majesty's Revenue and Customs by making deductions from accounts held with deposit-takers.
- (2) The Treasury may, by regulations made by statutory instrument, make consequential, incidental or supplementary provision in connection with any provision made by that Schedule.
- (3) Regulations under subsection (2) may amend, repeal or revoke any enactment (whenever passed or made).
- (4) "Enactment" includes an enactment contained in subordinate legislation within the meaning of the Interpretation Act 1978.
- (5) A statutory instrument containing (whether alone or with other provision) provision amending or repealing an Act may not be made unless a draft of the instrument has been laid before and approved by a resolution of the House of Commons.
- (6) Any other statutory instrument containing regulations under subsection (2) is subject to annulment in pursuance of a resolution of the House of Commons.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Section 51.