
STATUTORY INSTRUMENTS

2023 No. 149

**The Judicial Review and Courts Act 2022 (Magistrates’
Court Sentencing Powers) Regulations 2023**

Part 3 – Specific amendments to primary legislation

Amendment of the Finance Act 2014

30.—(1) The Finance Act 2014⁽¹⁾ is amended as follows.

(2) In section 174 after subsection (3) insert—

“(3A) In the application of this section in England and Wales, the reference in subsection (2)(a) to 12 months is to be read as a reference to the general limit in a magistrates’ court (or to 6 months in relation to an offence committed before 2 May 2022).”.

(3) Omit subsection (4)(a).