



Finance Act 2004

2004 CHAPTER 12

PART 4

PENSION SCHEMES ETC

CHAPTER 8

SUPPLEMENTARY

Other supplementary provisions

282 Orders and regulations

[^{F1}(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 [^{F2}Commissioners for Her Majesty's Revenue and Customs] to make any order or regulations under this Part is exercisable by statutory instrument.

[^{F3}(1A) No order may be made under section 208(6), 209(7), 215(2A), [^{F4}237B(11),] 240(3A) or 242(5)[^{F5}, 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 [^{F2}Commissioners for Her Majesty's Revenue and Customs] under this Part [^{F6}, if

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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.

[^{F7}(3) Subsection (2) does not apply to an instrument containing only regulations under section 218(2D).]

Textual Amendments

- F1** S. 282(A1)(A2) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [s. 75\(1\)](#)
- F2** Words in s. 282(1)(2) substituted (19.3.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 5 paras. 14, 15](#)
- F3** 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\(2\)](#)
- F4** 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\(a\)](#)
- F5** 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\(b\)](#)
- F6** 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\(3\)](#)
- F7** 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\(2\)](#)

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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\(2\)](#)