



Finance Act 2011

2011 CHAPTER 11

PART 8

MISCELLANEOUS PROVISIONS

88 Amendments of section 1 of the Provisional Collection of Taxes Act 1968

(1) Section 1 of the Provisional Collection of Taxes Act 1968 (temporary statutory effect of House of Commons resolutions relating to certain taxes) is amended in accordance with subsections (2) to (7).

(2) In subsection (2) for “(8)” substitute “ (9) ”.

(3) For subsection (3) substitute—

“(3) The period is one expiring at the end of seven months after the date on which the resolution is expressed to take effect or, if no such date is expressed, after the date on which the resolution is passed.”

(4) In subsection (5)—

(a) in paragraph (c) omit “or prorogued”, and

(b) after paragraph (c) insert “, or

(d) Parliament is prorogued.”

(5) After subsection (5) insert—

“(5A) Subsection (5B) applies in relation to a resolution instead of subsection (5)(d) where Parliament is prorogued at the end of a session if—

(a) one of the following happens during the session—

(i) a Bill renewing, varying or, as the case may be, abolishing the tax is read a first time by the House, or

(ii) a Bill is amended by the House in Committee or on Report or by any Public Bill Committee of the House so as to include provision for the renewal, variation or, as the case may be, abolition of the tax,

Changes to legislation: Finance Act 2011, Section 88 is up to date with all changes known to be in force on or before 17 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (b) the Standing Orders or Sessional Orders of the House provide, or during the session the House orders, that proceedings on the Bill not completed before the end of the session shall be resumed in the next session, and
 - (c) proceedings on the Bill are not completed during the session.
- (5B) The resolution shall cease to have statutory effect under this section if, during the period of thirty sitting days beginning with the first sitting day of the next session, no Bill renewing, varying or, as the case may be, abolishing the tax is presented to the House.
- (5C) In subsection (5B) “sitting day” means a day on which the House sits.
- (5D) Where a Bill is amended as mentioned in subsection (5A)(a)(ii), it does not matter for the purposes of subsection (5A)(b) if the House orders as mentioned in subsection (5A)(b) before the amendment to the Bill is made.”
- (6) In subsection (6) for “(4) or (5)” substitute “ (4), (5) or (5B) ”.
- (7) After subsection (8) insert—
- “(9) Subsection (8) does not apply where the later resolution is passed in a different calendar year from that in which the earlier resolution is passed.”
- (8) Accordingly, the following provisions are repealed—
- (a) section 205(4) of FA 1993;
 - (b) section 50(1) and (3) of F(No.2)A 1997.
- (9) The amendments made by this section come into force on such day as the Treasury may by order made by statutory instrument appoint.
- (10) Subject to subsection (11), the amendments do not apply in relation to any resolution passed before the day appointed under subsection (9).
- (11) The cases covered by section 1(9) of the Provisional Collection of Taxes Act 1968 (as inserted by subsection (7)) include cases where the earlier resolution (but not the later resolution) is passed before the day appointed under subsection (9).

Subordinate Legislation Made

P1 S. 88(9) power fully exercised: 30.12.2011 appointed by {S.I. 2011/2934}, art. 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):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)