



Finance Act 2012

2012 CHAPTER 14

PART 9

MISCELLANEOUS MATTERS

Administration

223 Tax agents: dishonest conduct

- (1) Schedule 38 contains provision about tax agents who engage in dishonest conduct.
- (2) That Schedule comes into force on such day as the Treasury may by order appoint.
- (3) An order under subsection (2)—
 - (a) may make different provision for different purposes, and
 - (b) may include transitional provision and savings.
- (4) The Treasury may by order make any incidental, supplemental, consequential, transitional or saving provision in consequence of Schedule 38.
- (5) An order under subsection (4) may—
 - (a) make different provision for different purposes, and
 - (b) make provision amending, repealing or revoking any provision made by or under an Act (whenever passed or made).
- (6) An order under this section is to be made by statutory instrument.
- (7) A statutory instrument containing an order under subsection (4) 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 Act 2012, Section 223.