



Finance Act 2014

2014 CHAPTER 26

PART 5

PROMOTERS OF TAX AVOIDANCE SCHEMES

Supplemental

282 Regulations under this Part

- (1) Regulations under this Part are to be made by statutory instrument.
- (2) Apart from an instrument to which subsection (3) applies, a statutory instrument containing regulations made under this Part is subject to annulment in pursuance of a resolution of the House of Commons.
- (3) A statutory instrument containing (whether alone or with other provision) regulations made under—
 - (a) section 238(7),
 - (b) paragraph 14 of Schedule 34,
 - [^{F1}(ba) paragraph 31 of Schedule 34A,]
 - (c) paragraph 5(1) of Schedule 35, or
 - (d) paragraph 21 of Schedule 36,may not be made unless a draft of the instrument has been laid before and approved by a resolution of the House of Commons.
- (4) Regulations under this Part—
 - (a) may make different provision for different purposes;
 - (b) may include transitional provision and savings.

Textual Amendments

F1 S. 282(3)(ba) inserted (15.9.2016) by Finance Act 2016 (c. 24), s. 160(8)

Changes to legislation:

Finance Act 2014, Section 282 is up to date with all changes known to be in force on or before 21 June 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.

[View outstanding changes](#)

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. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)