



Taxation of Chargeable Gains Act 1992

1992 CHAPTER 12

PART VIII

SUPPLEMENTAL

287 Orders and regulations made by the Treasury or the Board.

- (1) Subject to [^{F1}subsections (2) and (2A)] below, any power of the Treasury or the Board to make any order or regulations under this Act or any other enactment relating to the taxation of chargeable gains passed after this Act shall be exercisable by statutory instrument.
- (2) Subsection (1) above shall not apply in relation to any power conferred by section 288(6).
- [^{F2}(2A) Subsection (1) above shall not apply in relation to any power conferred by TIOPA 2010 (see instead section 372 of that Act).]
- (3) Subject to subsection (4) below and to any other provision to the contrary, any statutory instrument to which subsection (1) above applies shall be subject to annulment in pursuance of a resolution of the House of Commons.
- (4) Subsection (3) above shall not apply in relation to an order or regulations made under section 3(4) or 265 or paragraph 1 of Schedule 9, or—
 - (a) if any other Parliamentary procedure is expressly provided; or
 - (b) if the order in question is an order appointing a day for the purposes of any provision, being a day as from which the provision will have effect, with or without amendments, or will cease to have effect.

Textual Amendments

- F1** Words in s. 287(1) substituted (18.3.2010) by [Taxation \(International and Other Provisions\) Act 2010](#) (c. 8), s. 381(2)(c), [Sch. 8 para. 318\(2\)](#) (with Sch. 9 paras. 1-9, 22)
- F2** S. 287(2A) inserted (18.3.2010) by [Taxation \(International and Other Provisions\) Act 2010](#) (c. 8), s. 381(2)(c), [Sch. 8 para. 318\(3\)](#) (with Sch. 9 paras. 1-9, 22)

Status: Point in time view as at 06/04/2014. This version of this provision has been superseded.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Section 287 is up to date with all changes known to be in force on or before 08 August 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)

Modifications etc. (not altering text)

C1 S. 287(3) excluded (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 22 para. 14\(2\)](#)

Status:

Point in time view as at 06/04/2014. This version of this provision has been superseded.

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