



Corporation Tax (Northern Ireland) Act 2015

2015 CHAPTER 21

4 Power to make further consequential amendments

- (1) The Commissioners may by regulations made by statutory instrument make further provision consequential on any provision of this Act.
- (2) Regulations under this section—
 - (a) may make provision amending or modifying any provision of the Taxes Acts (including any provision inserted by this Act),
 - (b) may make incidental, supplemental, transitional, transitory or saving provision, and
 - (c) may make different provision for different purposes.
- (3) A statutory instrument containing regulations under this section is subject to annulment in pursuance of a resolution of the House of Commons.
- (4) In this section “the Taxes Acts” has the same meaning as in the Taxes Management Act 1970 (see section 118(1) of that Act).

Modifications etc. (not altering text)

- C1 S. 4 modified (16.11.2017) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 6 para. 22\(1\)](#)
- C2 S. 4 modified (16.11.2017) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 7 para. 30\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax (Northern Ireland) Act 2015, Section 4.