

SCHEDULES

SCHEDULE 4

POWERS IN CONNECTION WITH FEES AND CHARGES

PART 2

MODIFYING PRE-EXIT FEES OR CHARGES

Power to modify pre-exit fees or charges

- 7 (1) Sub-paragraph (2) applies where any subordinate legislation contains provision (“the charging provision”) for, or in connection with, the charging of fees or other charges that—
- (a) was made under section 2(2) of the European Communities Act 1972, section 56 of the Finance Act 1973 or this Part, and
 - (b) forms part of retained EU law.
- (2) Any appropriate authority may by regulations make provision (“the proposed modification”) modifying the subordinate legislation for the purposes of—
- (a) revoking the charging provision,
 - (b) altering the amount of any of the fees or charges that are to be charged,
 - (c) altering how any of the fees or charges are to be determined, or
 - (d) otherwise altering the fees or charges that may be charged in relation to anything in respect of which fees or charges may be charged under the charging provision.

Meaning of “appropriate authority”

- 8 In this Part an “appropriate authority” means a Minister of the Crown, or devolved authority, that could have made the proposed modification—
- (a) under section 2(2) of the European Communities Act 1972 immediately before the repeal of that section by section 1, or
 - (b) under section 56 of the Finance Act 1973 immediately before the amendment of that section by paragraph 17 of Schedule 8.

Restriction on exercise of power

- 9 (1) Where the charging provision consists solely of 1972 Act provision, regulations under this Part may not impose or increase taxation.
- (2) In sub-paragraph (1) “1972 Act provision” means—
- (a) provision that is made under section 2(2) of the European Communities Act 1972 and not under section 56 of the Finance Act 1973, including such provision as modified under this Part, or

Status: This is the original version (as it was originally enacted).

- (b) provision that is made under this Part and is incidental to, or supplements or replaces, provision within paragraph (a).

Requirement for consent

- 10 If a Minister of the Crown—
- (a) is an appropriate authority, and
 - (b) immediately before the amendment of section 56 of the Finance Act 1973 by paragraph 17 of Schedule 8 could only have made the proposed modification under that section,
- the Minister may only make that modification under this Part with the consent of the Treasury.

Relationship to other powers

- 11 This Part does not affect the powers under section 8 or 9 or Schedule 2, or any other power exercisable apart from this Part, to require the payment of, or to make other provision in relation to, fees or other charges.