
Changes to legislation: European Union (Withdrawal) Act 2018, Part 2 is up to date with all changes known to be in force on or before 09 April 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) View outstanding changes

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 [^{F1}assimilated] 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.

Textual Amendments

- F1** Word in Sch. 4 para. 7(1)(b) substituted (1.1.2024) by Retained EU Law (Revocation and Reform) Act 2023 (c. 28), s. 22(3), Sch. 2 para. 8(12) (with s. 22(6)); S.I. 2023/1363, reg. 3(e)

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 [^{F2}IP completion day], or
 - (b) under section 56 of the Finance Act 1973 immediately before the amendment of that section by paragraph 17 of Schedule 8.

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Textual Amendments

- F2** Words in Sch. 4 para. 8(a) substituted (31.1.2020) by [European Union \(Withdrawal Agreement\) Act 2020](#) (c. 1), s. 42(7), **Sch. 5 para. 47(5)** (with s. 38(3), Sch. 5 para. 66); S.I. 2020/75, reg. 4(n)(xx)

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
 - (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 [^{F3}sections 8 to 8C] 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.

Textual Amendments

- F3** Words in Sch. 4 para. 11 substituted (23.1.2020) by [European Union \(Withdrawal Agreement\) Act 2020](#) (c. 1), s. 42(6)(e)(viii), **Sch. 5 para. 47(6)** (with s. 38(3), Sch. 5 para. 66)

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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):

- s. 6(4)-(5ZA) word substituted by [2023 c. 28 Sch. 2 para. 8\(3\)\(c\)](#) (The inserted text to be amended is still prospective so this amendment is not applied yet.)
- s. 6(5ZA) inserted by [2023 c. 28 s. 6\(4\)](#)
- s. 6(6B) inserted by [2023 c. 28 s. 6\(6\)](#)
- s. 6A-6C inserted by [2023 c. 28 s. 6\(8\)](#)
- s. 6A word substituted by [2023 c. 28 Sch. 2 para. 8\(4\)](#) (The inserted text to be amended is still prospective so this amendment is not applied yet.)
- s. 6B word substituted by [2023 c. 28 Sch. 2 para. 8\(5\)](#) (The inserted text to be amended is still prospective so this amendment is not applied yet.)
- s. 6C word substituted by [2023 c. 28 Sch. 2 para. 8\(6\)](#) (The inserted text to be amended is still prospective so this amendment is not applied yet.)