

## SCHEDULES

### SCHEDULE 3

#### OFFSHORE RECEIPTS IN RESPECT OF INTANGIBLE PROPERTY

- 11 Regulations under paragraph 10 may—
- (a) make any provision that could be made by an Act;
  - (b) make incidental, supplementary, consequential or transitional provision or savings.

The consequential provision that may be made includes provision amending any Act (or any instrument under an Act).