

*Status:* This version of this provision is prospective.

*Changes to legislation:* There are currently no known outstanding effects for the Non-Domestic Rating Act 2023, Paragraph 39. (See end of Document for details)

## SCHEDULE

### CONSEQUENTIAL PROVISION

PROSPECTIVE

#### PART 4

#### PROVISION CONSEQUENTIAL ON [SECTIONS 12](#) AND [13](#)

##### *Consequential amendments of the Act*

- 39 In section 143 of the Act (orders and regulations)—
- (a) after subsection (9AZA) insert—
    - “(9AZB) The power of the Commissioners for His Majesty’s Revenue and Customs to make regulations under [paragraph 5FA](#) of Schedule 9 is exercisable by statutory instrument, and no such regulations may be made by the Commissioners unless a draft of the regulations has been laid before and approved by a resolution of each House of Parliament.”;
  - (b) in subsection (9AA)—
    - (i) for “an order under paragraph 5G” substitute “regulations under [paragraph 5FB](#)”;
    - (ii) for “order” in the second place it occurs substitute “regulations”;
    - (iii) for “it” substitute “the regulations”.

##### **Commencement Information**

- I1** Sch. para. 39 not in force at Royal Assent, see [s. 19\(4\)\(b\)\(6\)](#)

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