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Finance Act, 2008

Section 88 - Power to make consequential and transitional provision

1) The Treasury may by order make such amendments (including repeals and revocations) of enactments or instruments as may appear appropriate in consequence of, or otherwise in connection with, sections 71 to 87. (2) The Treasury may by order make such transitional or saving provision as may appear appropriate in consequence of, or otherwise in connection with, those sections. (3) An order under subsection (1) may make transitional provision and savings. (4) An order under subsection (1) or (2) may- (a) make different provision for different cases, and (b) include provision having effect in relation to times before the order is made if that provision does not increase any person's liability to tax. (5) An order under subsection (1) or (2) is to be made by statutory instrument. (6) A statutory instrument containing an order under subsection (1) or (2) is subject to annulment in pursuance of a resolution of the House of Commons.