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**Changes to legislation:** There are currently no known outstanding effects for the European Union (Future Relationship) Act 2020, Paragraph 3. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 5

#### REGULATIONS UNDER THIS ACT

##### **PART 1**

##### PROCEDURE

##### *Administrative co-operation on VAT and mutual assistance on tax debts*

- 3 A statutory instrument containing regulations under section 22(7) may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the House of Commons.

**Changes to legislation:**

There are currently no known outstanding effects for the European Union (Future Relationship) Act 2020, Paragraph 3.