

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, Cross Heading: Administrative co-operation on VAT and mutual assistance on tax debts.