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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Paragraph 14. (See end of Document for details)

## SCHEDULES

## **SCHEDULE 3**

## OFFSHORE RECEIPTS IN RESPECT OF INTANGIBLE PROPERTY

A statutory instrument containing (whether alone or with other provision) regulations under paragraph 10 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 Finance Act 2019, Paragraph 14.