



European Union (Future Relationship) Act 2020

2020 CHAPTER 29

PART 2

TRADE AND OTHER MATTERS

Customs and tax

22 Administrative co-operation on VAT and mutual assistance on tax debts

- (1) The arrangements contained in the Protocol have effect (and do so in spite of anything in any enactment).
- (2) The Commissioners for Her Majesty's Revenue and Customs are the competent authority in the United Kingdom responsible for the application of the Protocol.
- (3) A reference in any enactment to arrangements having effect by virtue of, or by virtue of an Order in Council under, section 173 of the Finance Act 2006 (international tax enforcement arrangements) includes a reference to arrangements having effect by virtue of this section.
- (4) In this section “the Protocol” means—
 - (a) the protocol, contained in the Trade and Cooperation Agreement, on administrative co-operation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties, and
 - (b) any decision or recommendation adopted by the Specialised Committee in accordance with that protocol.
- (5) In subsection (4)—
 - (a) a reference to the Trade and Cooperation Agreement or to any provision of it is to that agreement or provision as it has effect at the relevant time;

Changes to legislation: There are currently no known outstanding effects for the European Union (Future Relationship) Act 2020, Section 22. (See end of Document for details)

- (b) a reference to a decision or recommendation adopted by the Specialised Committee in accordance with any provision is to a decision or recommendation so adopted at or before the relevant time.
- (6) In subsection (5) “the relevant time” means the time at which the protocol mentioned in subsection (4)(a) comes into effect (or, if it comes into effect at different times for different purposes, the earliest such time).
- (7) The Commissioners for Her Majesty's Revenue and Customs may by regulations amend subsection (6) so as to substitute a later time for that for the time being specified there.

Commencement Information

II [S. 22](#) in force at 31.12.2020 by [S.I. 2020/1662](#), [reg. 2\(t\)](#)

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