

Amendment	Clause	Page	Line
304	194	126	19

Paul Boateng (Brent South – Lab)

### **Amendment 304**

Page 126, Line 19 at end insert –

‘( ) An order under subsection (5) shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of the House of Commons.’

### **EXPLANATORY NOTE**

#### **CLAUSE 194: Exchange of information between tax authorities of member States**

#### **SUMMARY**

1. Clause 194 consolidates and updates existing legislation relating to assistance offered to tax authorities in other member States. It includes a power to vary parts of the section and section 48(1B) of the VAT Act 1994 by Treasury Order in response to changing European legislation.

#### **DETAILS OF THE AMENDMENT**

2. The amendment defines the form and nature of the Order referred to in subsection (5). It will be a Statutory Instrument which will be subject to negative resolution by the House of Commons.

#### **BACKGROUND**

3. The amendment deals with the fact that the clause as drafted does not define the form of the Order, nor whether it is subject to the positive or negative resolution procedure.

4. The deficiency is purely a drafting oversight and the amendment solely proposed to rectify it.

5. The nature of the Order referred to in subsection (6) (b) is identified in s97 of the VAT Act. There is therefore no need for the amendment to cover the Order making power in subsection (6) of the clause.