



Finance Act 2004

2004 CHAPTER 12

PART 8

MISCELLANEOUS MATTERS

322 Mutual assistance: customs union with the Principality of Andorra

(1) The UK mutual assistance provisions have effect for the purposes of giving effect to the EC-Andorra Mutual Assistance Recovery Decision as they have effect for the purposes of giving effect to the Mutual Assistance Recovery Directive.

(2) In this section—

“the EC-Andorra Mutual Assistance Recovery Decision” means Chapter 2 of Title 1 of, and Annex 1 to, Decision No 1/2003 of the EC-Andorra Joint Committee of 3 September 2003 (on the laws, regulations and administrative provisions necessary for the proper functioning of the Customs Union between the European Community and the Principality of Andorra);

“the Mutual Assistance Recovery Directive” has the same meaning as in the UK mutual assistance provisions;

“the UK mutual assistance provisions” means the provisions of section 134 of the Finance Act 2002 (c. 23) (recovery of taxes etc due in other member States) and Schedule 39 to that Act.

(3) In the UK mutual assistance provisions as they have effect in accordance with subsection (1)—

- (a) references (except those in section 134(2) and paragraph 1(2)(a) of Schedule 39) to the Mutual Assistance Recovery Directive shall be read as references to the EC-Andorra Mutual Assistance Recovery Decision,
- (b) references to another member State shall be read as references to the Principality of Andorra,
- (c) references to the competent authority of another member State shall be read as references to the competent authority of the Principality of Andorra,

Status: Point in time view as at 19/07/2006. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Section 322. (See end of Document for details)

- (d) references to a tax authority in the United Kingdom, or to the relevant UK authority, shall be read as references to the Commissioners of Customs and Excise,
 - (e) the following provisions shall be treated as omitted—
 - (i) in section 134, subsections (3)(a), (4) and (5), and
 - (ii) in Schedule 39, paragraphs 2(2) and 3(3).
- (4) The powers in section 134(6) of the Finance Act 2002 and paragraph 3 of Schedule 39 to that Act may be exercised so as to make provision for the purposes of giving effect to the EC-Andorra Mutual Assistance Recovery Decision (or amendments of the Decision) which is different to that made for the purposes of giving effect to the Mutual Assistance Recovery Directive (or amendments of the Directive).

Status:

Point in time view as at 19/07/2006. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2004, Section 322.