
Changes to legislation: Finance Act 2011, Cross Heading: Consequential amendments etc is up to date with all changes known to be in force on or before 08 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 25

MUTUAL ASSISTANCE FOR RECOVERY OF TAXES ETC

Consequential amendments etc

- 17 (1) Section 134 of and Schedule 39 to FA 2002 (which concern Council Directive [2008/55/EC](#)) are repealed with effect from 1 January 2012.
- (2) Any outstanding request for assistance made in accordance with Council Directive [2008/55/EC](#) before that date is to be treated on and after that date for the purposes of this Schedule as if it had been made in accordance with MARD.
- 18 (1) Section 322 of FA 2004 (mutual assistance: customs union with the Principality of Andorra) is amended as follows.
- (2) In subsection (2), in the definition of “the Mutual Assistance Recovery Directive”, after “as” insert “MARD has”.
- (3) In that subsection, for the definition of “the UK mutual assistance provisions” substitute—
- ““the UK mutual assistance provisions” means the provisions of section 87 of the Finance Act 2011 (mutual assistance for recovery of taxes etc) and Schedule 25 to that Act.”
- (4) For subsection (3) substitute—
- “(3) In the UK mutual assistance provisions as they have effect in accordance with subsection (1)—
- (a) references (except for the one in paragraph 1 of Schedule 25) to MARD are to be read as references to the EC-Andorra Mutual Assistance Recovery Decision,
- (b) references to another member State are to be read as references to the Principality of Andorra,
- (c) references to an applicant authority of another member State are to be read as references to the competent authority of the Principality of Andorra,
- (d) references to a MARD-related instrument are to be disregarded, and
- (e) paragraph 10 of Schedule 25 (power to make further provision) is to be treated as omitted.”
- (5) In subsection (4), for “section 134(6) of the Finance Act 2002 and paragraph 3 of Schedule 39” substitute “section 87(2) of the Finance Act 2011 and paragraph 9 of Schedule 25”.
- (6) The amendments made by this paragraph have effect from 1 January 2012.

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- (7) Any regulations made by virtue of subsection (4) of section 322 of FA 2004 and in force immediately before 1 January 2012 are to have effect on and after that date as if made by virtue of that subsection as amended by sub-paragraph (5).

Changes to legislation:

Finance Act 2011, Cross Heading: Consequential amendments etc is up to date with all changes known to be in force on or before 08 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)