



Finance Act 2011

2011 CHAPTER 11

PART 7

ADMINISTRATION ETC

87 Mutual assistance for recovery of taxes etc

- (1) Schedule 25 contains provision for the purpose of giving effect to Council Directive 2010/24/EU (which concerns mutual assistance for the recovery of claims relating to taxes, duties and other measures).
- (2) The Treasury may by regulations make provision for the purpose of giving effect to—
 - (a) any amendments or extensions of Council Directive 2010/24/EU,
 - (b) any EU instrument that—
 - (i) wholly or partly replaces that Directive or a replacement of it, or
 - (ii) otherwise makes provision for or in connection with mutual assistance between member States in the recovery of claims relating to taxes, duties and other measures, and
 - (c) any amendments or extensions of any such EU instrument.
- (3) Regulations under subsection (2) may amend, replace or repeal Schedule 25 and any other enactment (whenever passed).
- (4) Regulations under subsection (2) are to be made by statutory instrument.
- (5) An instrument containing regulations under subsection (2) is subject to annulment in pursuance of a resolution of the House of Commons.