



Finance Act 1980

1980 CHAPTER 48

PART II

VALUE ADDED TAX

17 Mutual recovery and disclosure of information between member States.

^{F1}(1)

(2) In section 77 of the ^{M1}Finance Act 1978 (disclosure of information to tax authorities in other member States)—

- (a) references to the Directive mentioned in subsection (1) shall include references to that Directive as extended to value added tax by the Directive of the Council of the European Communities dated 6th December 1979 No. [79/1070/EEC](#)^{F2} and to excise duties by the Directive of the Council of the European Communities dated 25th February 1992 No. [92/12/EEC](#).]; and
- (b) references to the Commissioners of Inland Revenue and an authorised officer of those Commissioners shall include references to the Commissioners of Customs and Excise and an authorised officer of those Commissioners.

[^{F3}(2A) The references in subsections ^{F4}. . . (2) above to excise duties are references to any duty on mineral oils, on alcohol and alcoholic beverages or on manufactured tobacco.]

(3) ^{F5}. . . and subsection (2) above shall come into force on 1st January 1981.

Textual Amendments

- F1** S. 17(1) repealed (24.7.2002) by 2002 c. 23, s. 141, Sch. 40 Pt. 5
- F2** Words in s. 17(2)(a) inserted (27.7.1993) by 1993 c. 34, s. 22(2)
- F3** S. 17(2A) inserted (27.7.1993) by 1993 c. 34, s. 22(3)
- F4** Words in s. 17(2A) repealed (24.7.2002) by 2002 c. 23, s. 141, Sch. 40 Pt. 5
- F5** Words in s. 17(3) repealed (24.7.2002) by 2002 c. 23, s. 141, Sch. 40 Pt. 5

Status: Point in time view as at 24/07/2002. This version of this provision has been superseded.

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 1980, Section 17. (See end of Document for details)*

Marginal Citations

M1 1978 c. 42. O.J. No. L 331/8.

Status:

Point in time view as at 24/07/2002. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1980, Section 17.