



# Finance Act 1993

## 1993 CHAPTER 34

### PART I

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

#### CHAPTER I

#### GENERAL

#### *Miscellaneous*

#### **22 Mutual recovery and disclosure of information.**

- (1) In subsection (1) of section 17 of the <sup>M1</sup>Finance Act 1980 (extension of mutual recovery provisions to VAT), at the end there shall be inserted “ and to excise duties by the Directive of the Council of the European Communities dated 14th December 1992 No. [92/108/EEC](#). ”
- (2) In subsection (2)(a) of that section (extension of mutual disclosure provisions to VAT), after “No. 79/1070/EEC” there shall be inserted “ and to excise duties by the Directive of the Council of the European Communities dated 25th February 1992 No. [92/12/EEC](#). ”
- (3) After subsection (2) of that section there shall be inserted the following subsection—

“(2A) The references in subsections (1) and (2) above to excise duties are references to any duty on mineral oils, on alcohol and alcoholic beverages or on manufactured tobacco.”
- (4) Subsection (1) above shall have effect as respects a request for the recovery of a sum only if it is a sum becoming due on or after the day on which this Act is passed.

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**Status:** Point in time view as at 27/07/1993. This version of this provision has been superseded.

**Changes to legislation:** There are currently no known outstanding effects  
for the Finance Act 1993, Section 22. (See end of Document for details)

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**Marginal Citations**

**M1** 1980 c. 48.

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