



Finance Act 2002

2002 CHAPTER 23

PART 6

MISCELLANEOUS AND SUPPLEMENTARY PROVISIONS

Recovery of taxes etc due in other member States

134 Recovery of taxes etc due in other member States

- (1) Schedule 39 to this Act has effect with respect to the recovery in the United Kingdom of amounts in respect of which a request for enforcement has been made in accordance with the Mutual Assistance Recovery Directive by an authority in another member State.
- (2) The “Mutual Assistance Recovery Directive” means Council Directive [76/308/EEC](#), as amended by Council Directive [2001/44/EC](#).
- (3) No obligation of secrecy imposed by statute or otherwise precludes a tax authority in the United Kingdom—
 - (a) from disclosing information to another tax authority in the United Kingdom in connection with a request for enforcement made by the competent authority of another member State;
 - (b) from disclosing information that is required to be disclosed to the competent authority of another member State by virtue of the Mutual Assistance Recovery Directive;
 - (c) from disclosing information for the purposes of a request made by the tax authority under that Directive for the enforcement in another member State of an amount claimed by the authority in the United Kingdom.
- (4) In subsection (3) “tax authority in the United Kingdom” means—
 - (a) the Commissioners of Customs and Excise,
 - (b) the Commissioners of Inland Revenue, or

Status: Point in time view as at 24/07/2002.

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002,
Cross Heading: Recovery of taxes etc due in other member States. (See end of Document for details)*

- (c) in relation to agricultural levies of the European Community within the meaning of section 6 of the European Communities Act 1972 (c. 72), any relevant Minister within the meaning of that section.
- (5) Subsection (3)(a) does not apply in relation to disclosure by the Commissioners of Inland Revenue to a relevant Minister.
- (6) The Treasury may by regulations make such provision as appears to them appropriate for the purpose of giving effect to any future amendments of the Mutual Assistance Recovery Directive.

The regulations may amend, replace or repeal any of the provisions of subsections (1) to (4) above or of Schedule 39.
- (7) Regulations under subsection (6) shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of the House of Commons.

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