
Status: Point in time view as at 24/07/2002. This version of this provision has been superseded.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 2002, Paragraph 1. (See end of Document for details)

SCHEDULES

SCHEDULE 39

RECOVERY OF TAXES ETC DUE IN OTHER MEMBER STATES

Introduction

- 1 (1) This Schedule applies where in accordance with the Mutual Assistance Recovery Directive an authority in another member State makes a request for the recovery in the United Kingdom of a sum claimed by that authority in that State.
- (2) In this Schedule—
 - (a) the “Mutual Assistance Recovery Directive” has the meaning given by section 134; and
 - (b) the “foreign claim” means the claim in relation to which a request under that Directive is made as mentioned in sub-paragraph (1).

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Point in time view as at 24/07/2002. This version of this provision has been superseded.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 2002, Paragraph 1.