

SCHEDULES

SCHEDULE 39

RECOVERY OF TAXES ETC DUE IN OTHER MEMBER STATES

Enforcement of claims in the United Kingdom

- 2 (1) Subject to the following provisions of this Schedule—
- (a) such proceedings may be taken by or on behalf of the relevant UK authority to enforce the foreign claim, by way of legal proceedings, distress, diligence or otherwise, as might be taken to enforce a corresponding UK claim, and
 - (b) any enactment or rule of law relating to a corresponding UK claim shall apply, with any necessary adaptations, in relation to the foreign claim.
- (2) “The relevant UK authority” means—
- (a) in relation to matters corresponding to those within the care and management of the Commissioners of Customs and Excise, those Commissioners;
 - (b) in relation to matters corresponding to those within the care and management of the Commissioners of Inland Revenue, those Commissioners;
 - (c) in relation to agricultural levies of the European Community, the relevant Minister, that is—
 - (i) in England, the Secretary of State,
 - (ii) in Scotland, the Scottish Ministers,
 - (iii) in Wales, the National Assembly for Wales, and
 - (iv) in Northern Ireland, the Department of Agriculture and Rural Development.
- (3) A “corresponding UK claim” means a claim in the United Kingdom corresponding to the foreign claim.
- (4) The enactments referred to in sub-paragraph (1)(b) include, in particular, those relating to the recovery of penalties and of interest on unpaid amounts.