



# 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

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*Status: Point in time view as at 22/07/2004. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Section 134. (See end of Document for details)*

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- (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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**Modifications etc. (not altering text)**

**C1** S. 134 applied (with modifications) (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), s. 322

**Status:**

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Section 134.