



# Finance Act 2004

## 2004 CHAPTER 12

### PART 8

#### MISCELLANEOUS MATTERS

#### **322 Mutual assistance: customs union with the Principality of Andorra**

(1) The UK mutual assistance provisions have effect for the purposes of giving effect to the EC-Andorra Mutual Assistance Recovery Decision as they have effect for the purposes of giving effect to the Mutual Assistance Recovery Directive.

(2) In this section—

“the EC-Andorra Mutual Assistance Recovery Decision” means Chapter 2 of Title 1 of, and Annex 1 to, Decision No 1/2003 of the EC-Andorra Joint Committee of 3 September 2003 (on the laws, regulations and administrative provisions necessary for the proper functioning of the Customs Union between the [<sup>F1</sup>European Union] and the Principality of Andorra);

“the Mutual Assistance Recovery Directive” has the same meaning as [<sup>F2</sup>MARD has] in the UK mutual assistance provisions;

[<sup>F3</sup>“the UK mutual assistance provisions” means the provisions of section 87 of the Finance Act 2011 (mutual assistance for recovery of taxes etc) and Schedule 25 to that Act.]

[<sup>F4</sup>(3) In the UK mutual assistance provisions as they have effect in accordance with subsection (1)—

- (a) references (except for the one in paragraph 1 of Schedule 25) to MARD are to be read as references to the EC-Andorra Mutual Assistance Recovery Decision,
- (b) references to another member State are to be read as references to the Principality of Andorra,
- (c) references to an applicant authority of another member State are to be read as references to the competent authority of the Principality of Andorra,
- (d) references to a MARD-related instrument are to be disregarded, and

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*Changes to legislation: There are currently no known outstanding effects  
 for the Finance Act 2004, Section 322. (See end of Document for details)*

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- (e) paragraph 10 of Schedule 25 (power to make further provision) is to be treated as omitted.]
- (4) The powers in [<sup>F5</sup>section 87(2) of the Finance Act 2011 and paragraph 9 of Schedule 25] to that Act may be exercised so as to make provision for the purposes of giving effect to the EC-Andorra Mutual Assistance Recovery Decision (or amendments of the Decision) which is different to that made for the purposes of giving effect to the Mutual Assistance Recovery Directive (or amendments of the Directive).

#### **Textual Amendments**

- F1** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
- F2** Words in s. 322(2) inserted (with effect in accordance with Sch. 25 paras. 18(6), 19 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 25 para. 18(2)**
- F3** S. 322(2) substituted (with effect in accordance with Sch. 25 paras. 18(6), 19 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 25 para. 18(3)**
- F4** S. 322(3) substituted (with effect in accordance with Sch. 25 paras. 18(6), 19 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 25 para. 18(4)**
- F5** Words in s. 322(4) substituted (with effect in accordance with Sch. 25 paras. 18(6)(7), 19 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 25 para. 18(5)**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2004, Section 322.