



Finance (No. 2) Act 2005

2005 CHAPTER 22

PART 5

MISCELLANEOUS MATTERS

68 EU Mutual Assistance Directive: notifications

- (1) This section applies where, in accordance with Article 8a of the Mutual Assistance Directive, the competent authority of another member State (“the applicant authority”) requests the Commissioners for Her Majesty’s Revenue and Customs to notify an instrument to the person to whom the instrument is addressed.
- (2) The Commissioners must take the necessary measures to notify the instrument to that person.
- (3) The notification shall be given in accordance with the law applicable to notification of similar instruments in the part of the United Kingdom in which it is given.
- (4) The Commissioners must—
 - (a) inform the applicant authority immediately of their response to the request, and
 - (b) confirm to the applicant authority, as soon as is reasonably practicable, the date on which the instrument was notified to the person concerned.
- (5) The Commissioners may request additional information from the applicant authority for the purpose of giving the notification.
- (6) In this section “the Mutual Assistance Directive” means Council Directive [77/799/EEC](#) as amended (in particular by Council Directive [2004/56/EC](#)).
- (7) In this section references to the Commissioners for Her Majesty’s Revenue and Customs include, in relation to any time before 18th April 2005,—
 - (a) the Commissioners of Customs and Excise;
 - (b) the Commissioners of Inland Revenue.
- (8) In this section “instrument” means any instrument or decision which—

Status: Point in time view as at 20/07/2005. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Section 68. (See end of Document for details)

- (a) emanates from the administrative authorities of the member State in which the applicant authority is situated, and
 - (b) concerns the application in that member State of legislation on taxes covered by the Mutual Assistance Directive.
- (9) This section has effect in relation to requests received by the Commissioners for Her Majesty's Revenue and Customs on or after 1st January 2005.

Status:

Point in time view as at 20/07/2005. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Section 68.