

---

*Status: Point in time view as at 06/04/2018.*

*Changes to legislation: Finance Act 2011, Cross Heading: Claims determined in taxpayer's favour is up to date with all changes known to be in force on or before 06 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 25

#### MUTUAL ASSISTANCE FOR RECOVERY OF TAXES ETC

##### *Claims determined in taxpayer's favour*

- 12 (1) Steps under paragraph 6(3) must not be taken or continued against a person if a final decision on the foreign claim has been given in the person's favour by a court, tribunal or other competent body in the member State in question.
- (2) For this purpose, a final decision is one against which no appeal lies or against which an appeal lies within a period that has expired without an appeal having been brought.
- (3) If the person shows that such a decision has been given in respect of part of the foreign claim, steps under paragraph 6(3) must not be taken or continued in relation to that part.

**Status:**

Point in time view as at 06/04/2018.

**Changes to legislation:**

Finance Act 2011, Cross Heading: Claims determined in taxpayer's favour is up to date with all changes known to be in force on or before 06 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.