
STATUTORY INSTRUMENTS

2007 No. 3507

The Recovery of Foreign Taxes Regulations 2007

Interpretation

2. In these Regulations—

“applicant authority” means an authority in a foreign territory which makes a request for recovery in accordance with these Regulations;

“the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs, or an officer of Her Majesty’s Revenue and Customs;

“a contested claim” is one which is subject to action challenging either the foreign claim or the instrument permitting enforcement brought by an interested party before the competent body of the foreign territory in which the applicant authority is situated in accordance with the laws in force there;

“enforcement action” means action to enforce a foreign claim by way of legal proceedings, distress, diligence or other process which might be taken to enforce a United Kingdom claim for income tax of the same amount;

“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 by either party to the proceedings;

“instrument permitting enforcement” means—

- (a) any instrument issued by an applicant authority in a foreign territory in relation to a sum claimed by that authority within the jurisdiction of that territory; or
- (b) a decision on that claim given in favour of that authority by a court or tribunal or other competent body in that territory which permits recovery of that claim in that territory or part thereof;

“request for recovery” means a request for recovery of a relevant foreign tax by an applicant authority;

“the Taxes Acts” has the meaning given in section 118(1) of the Taxes Management Act 1970;

“transmission by electronic means” includes transmission by means of an electronic communications system (and cognate expressions shall be construed accordingly).