
STATUTORY INSTRUMENTS

2012 No. 3062

The European Administrative Co-Operation (Taxation) Regulations 2012

Citation, commencement, and interpretation

1.—(1) These Regulations may be cited as the European Administrative Co-Operation (Taxation) Regulations 2012 and shall come into force on 1st January 2013.

(2) In these Regulations “the Directive” means Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation (as amended from time to time)(1).

Commencement Information

I1 Reg. 1 in force at 1.1.2013, see [reg. 1\(1\)](#)

HMRC functions

2.—(1) The Commissioners for Her Majesty’s Revenue and Customs (“the Commissioners”) are designated as the competent authority in the United Kingdom for the purposes of all matters under the Directive.

(2) HM Revenue and Customs (“HMRC”) is designated as the central liaison office in the United Kingdom for the purposes of all matters under the Directive.

Commencement Information

I2 Reg. 2 in force at 1.1.2013, see [reg. 1\(1\)](#)

Exchange of information

3.—(1) No obligation of secrecy imposed by statute or otherwise precludes a public authority (or anyone acting on its behalf) from disclosing information if the disclosure is made for the purpose of giving effect, or enabling effect to be given, to the Directive.

(2) Paragraph (1) applies, in particular, to any disclosure (to persons in the United Kingdom or elsewhere) in connection with a request or proposed request by or on behalf of an applicant authority of any member State for assistance in accordance with the Directive.

(3) Paragraph (2) is not to be taken to limit paragraph (1).

Commencement Information

I3 Reg. 3 in force at 1.1.2013, see [reg. 1\(1\)](#)

(1) OJ No L 64, 11.3.2011, p1.

Onward disclosure of information received from HMRC

- 4.—**(1) A public authority commits an offence if—
- (a) it discloses relevant information, and
 - (b) the disclosure is not permitted by paragraph (3) below.
- (2) “Relevant information” is information that—
- (a) the public authority has received from HMRC by virtue of regulation 3, and
 - (b) relates to a person whose identity is specified in the disclosure or can be deduced from it.
- (3) A disclosure is permitted by this paragraph if it is made—
- (a) in accordance with regulation 3,
 - (b) in accordance with another enactment permitting the disclosure,
 - (c) to comply with an order of a court,
 - (d) for the purposes of civil proceedings (whether or not within the United Kingdom),
 - (e) for the purposes of a criminal investigation or criminal proceedings (whether or not within the United Kingdom),
 - (f) with the consent of each person to whom the information relates, or
 - (g) with the consent of the Commissioners.
- (4) Paragraph (1) applies to each of the following as it applies to a public authority—
- (a) an employee or agent of the public authority,
 - (b) anyone providing services or exercising functions on behalf of the public authority,
 - (c) anyone authorised by the public authority to receive information on its behalf.
- 5.—**(1) It is a defence for a person charged with an offence under regulation 4 to prove that the person reasonably believed—
- (a) that the disclosure was lawful, or
 - (b) that the information had already and lawfully been made available to the public.
- (2) A person guilty of an offence under regulation 4 is liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine, or both;
 - (b) on summary conviction, to imprisonment for a term not exceeding 3 months or a fine not exceeding level 5 on the standard scale, or both.
- (3) A prosecution for an offence under regulation 4 may be instituted in England and Wales only with the consent of the Director of Public Prosecutions.
- (4) A prosecution for an offence under regulation 4 may be instituted in Northern Ireland only—
- (a) by the Commissioners, or
 - (b) with the consent of the Director of Public Prosecutions for Northern Ireland.

Commencement Information

- I4** Reg. 4 in force at 1.1.2013, see [reg. 1\(1\)](#)
I5 Reg. 5 in force at 1.1.2013, see [reg. 1\(1\)](#)

Consequential provisions

6.—(1) In paragraph 63(4) of Schedule 36 to the Finance Act 2008(2), for “the Directive of the Council of the European Communities dated 19 December 1977 No.77/799/EEC(3)” substitute “Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation”.

(2) In paragraph 45(4) of Schedule 23 to the Finance Act 2011(4), for “Directive of the Council of the European Communities No 77/799/EEC” substitute “Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation”.

Commencement Information

I6 Reg. 6 in force at 1.1.2013, see [reg. 1\(1\)](#)

Repeals

7. The enactments mentioned in the Schedule to these Regulations (being enactments that are superseded or to be superseded by reason of EU obligations and of the provision made by these Regulations in relation thereto or are not compatible with EU obligations) are repealed, to the extent specified in the third column of the Schedule.

Commencement Information

I7 Reg. 7 in force at 1.1.2013, see [reg. 1\(1\)](#)

10th December 2012

Robert Goodwill
Desmond Swayne
Two of the Lords Commissioners of Her
Majesty’s Treasury

(2) [2008 c.9.](#)

(3) OJ No. L 336, 27.12.1977, p.15.

(4) [2011 c.11.](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The European Administrative Co-Operation (Taxation) Regulations 2012. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Regulations revoked by [2023 c. 28 Sch. 1 Pt. 1](#)