
STATUTORY INSTRUMENTS

2020 No. 996

**EXITING THE EUROPEAN UNION
RECOVERY OF TAXES**

The MARD (Amendment) (EU Exit) Regulations 2020

*Made - - - - 15th September 2020
Laid before the House of
Commons - - - - 16th September 2020
Coming into force in accordance with regulation 1*

The Treasury make the following Regulations in exercise of the powers conferred by section 87 of the Finance Act 2011⁽¹⁾.

Citation and commencement

1. These Regulations may be cited as the MARD (Amendment) (EU Exit) Regulations 2020 and come into force on IP completion day⁽²⁾.

Amendment of the Finance Act 2011

- 2.—(1) Schedule 25 to the Finance Act 2011 is amended as follows.
- (2) In paragraph 3(2), after the words “applicant authority”, insert “of the United Kingdom or”.
 - (3) In paragraph 6(1), for “another” substitute “a”.
 - (4) In paragraph 14, for “another” substitute “a”.

Amendment of the MARD Regulations 2011

- 3.—(1) The MARD Regulations 2011⁽³⁾ are amended as follows.
- (2) In regulation 1—
 - (a) at the end of paragraph (2), insert “, except where otherwise indicated”, and
 - (b) at the end, insert—

(1) [2011 c. 11](#).
(2) “IP completion day” is defined in Schedule 1 to the Interpretation Act [1978 \(c. 30\)](#) as having the same meaning as in the European Union (Withdrawal Agreement) Act [2020 \(c. 1\)](#) (see section 39(1) to (5) of that Act). The definition of IP completion day was inserted by paragraph 12 of Part 2 of Schedule 5 to the European Union (Withdrawal Agreement) Act 2020.
(3) [S.I. 2011/2931](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“(5) Obligations imposed by these Regulations on a relevant UK authority by virtue of a request for assistance relating to a claim in respect of which MARD is made applicable between member States and the United Kingdom by virtue of Article 100 of the withdrawal agreement expire at the end of the period for which MARD is made so applicable by Article 100 of the withdrawal agreement.

(6) In these Regulations—

“Member State” has the same meaning as it has in MARD, as modified by Article 7(1) of the withdrawal agreement;

“withdrawal agreement” has the meaning given to it by section 39(1) of the European Union (Withdrawal Agreement) Act 2020.”

15th September 2020

Micheal Tomlinson
Rebecca Harris
Two of the Lords Commissioners of Her
Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend Schedule 25 to the Finance Act 2011 and the MARD Regulations 2011, which implement Council [Directive 2010/24/EU](#) concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (“MARD”). The amendments are made to ensure that UK implementing legislation continues to give effect to MARD following IP completion day, so far as MARD is made applicable after IP completion day between member States and the United Kingdom by virtue of Article 100 of the withdrawal agreement, and so far as MARD applies after IP completion day to and in the United Kingdom in respect of Northern Ireland by virtue of Articles 5(4) and 8 of the Protocol on Ireland/Northern Ireland in the withdrawal agreement.

Regulation 1 provides for citation and commencement. Regulation 2 makes minor amendments to Schedule 25 to the Finance Act 2011. Regulation 3 amends the MARD Regulations 2011. Regulation 3(2)(b) inserts new paragraphs (5) and (6) into regulation 1 of the MARD Regulations 2011. New regulation 1(5) of the MARD Regulations 2011 provides that obligations imposed on a relevant UK authority by virtue of a request for assistance relating to a claim in respect of which MARD is made applicable by virtue of Article 100 of the withdrawal agreement expire at the end of the period for which Article 100 of the withdrawal agreement makes MARD so applicable. New regulation 1(6) of the MARD Regulations 2011 provides for certain defined terms.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.