

1 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 relevant UK authority to notify an instrument to the person to whom the instrument is addressed. 5
- (2) The relevant UK authority 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. 10
- (4) The relevant UK authority must –
 - (a) inform the applicant authority immediately of its 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. 15
- (5) The relevant UK authority 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 “the relevant UK authority” means – 20
 - (a) in relation to matters corresponding to those within the care and management of the Commissioners of Customs and Excise, those Commissioners;
 - (b) in relation to matters corresponding to those within the care and management of the Commissioners of Inland Revenue, those Commissioners. 25
- (8) In this section “instrument” means any instrument or decision which –
 - (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. 30
- (9) This section has effect in relation to requests received by the relevant UK authority on or after 1st January 2005.