

SCHEDULES

SCHEDULE 39

RECOVERY OF TAXES ETC DUE IN OTHER MEMBER STATES

Introduction

- 1 (1) This Schedule applies where in accordance with the Mutual Assistance Recovery Directive an authority in another member State makes a request for the recovery in the United Kingdom of a sum claimed by that authority in that State.
- (2) In this Schedule—
 - (a) the “Mutual Assistance Recovery Directive” has the meaning given by section 134; and
 - (b) the “foreign claim” means the claim in relation to which a request under that Directive is made as mentioned in sub-paragraph (1).