
STATUTORY INSTRUMENTS

2011 No. 2931

RECOVERY OF TAXES

The MARD Regulations 2011

Made - - - - *8th December 2011*
Laid before the House of
Commons - - *9th December 2011*
Coming into force *1st January 2012*

THE MARD REGULATIONS 2011

1. Citation, commencement and interpretation

Claims, etc to the United Kingdom (i.e. relevant UK authority is the requested authority in MARD)

2. Exchange of information
3. A United Kingdom public authority that is to make a...
4. (1) The relevant UK authority must make and carry out...
5. Enforcement of foreign claims in the UK
6. (1) The relevant UK authority may follow Article 13(4), first...
7. (1) Articles 12, 14(1), 14(2), 15(2) second and third sub-paragraphs,...
8. In the application of the Finance Act 2009, Schedule 49...

Claims, etc from the United Kingdom (i.e. a UK authority is the applicant authority in MARD)

9. Request for notification of certain documents relating to claims
10. Requests for recovery, and conditions governing them
11. Disputes
12. Amendment or withdrawal of UK request for recovery assistance

Claims within MARD: general

13. Questions on limitation
14. Costs
15. Standard forms and means of communication
16. Use of languages
17. Disclosure of information and documents

Statutory instruments revoked

18. Statutory instruments revoked

Changes to legislation: There are currently no known outstanding effects for the The MARD Regulations 2011. (See end of Document for details)

Signature

SCHEDULE — Table of statutory instruments revoked

Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The MARD Regulations 2011.