STATUTORY INSTRUMENTS

2007 No. 3507

RECOVERY OF TAXES

The Recovery of Foreign Taxes Regulations 2007

Made - - - - 12th December 2007
Laid before the House of
Commons - - 13th December 2007
Coming into force 3rd January 2008

THE RECOVERY OF FOREIGN TAXES REGULATIONS 2007

- 1. Citation and commencement
- 2. Interpretation
- 3. Relevant foreign tax claim
- 4. Requests for recovery
- 5. Procedure on receipt of request
- 6. Requests for recovery further provisions
- 7. Communication of information
- 8. Adjustment of a foreign claim
- 9. Cancellation or payment of a claim
- 10. Disputed claims
- 11. Claims determined in taxpayer's favour
- 12. Limitation
- 13. Interest
- 14. Evidence
- 15. Enforcement in Scotland

Signature

Explanatory Note