
STATUTORY INSTRUMENTS

2012 No. 3062

RECOVERY OF TAXES

The European Administrative Co-
Operation (Taxation) Regulations 2012

Made - - - - *10th December 2012*
Laid before Parliament *11th December 2012*
Coming into force *1st January 2013*

THE EUROPEAN ADMINISTRATIVE CO-
OPERATION (TAXATION) REGULATIONS 2012

1. Citation, commencement, and interpretation
 2. HMRC functions
 3. Exchange of information
 4. Onward disclosure of information received from HMRC
 5. (1) It is a defence for a person charged with...
 6. Consequential provisions
 7. Repeals
- Signature

SCHEDULE 1 —

Explanatory Note

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The European Administrative Co-Operation (Taxation) Regulations 2012. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Regulations revoked by [2023 c. 28 Sch. 1 Pt. 1](#)