
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