

*Changes to legislation: Finance Act 2011, Cross Heading: Exchange of information is up to date with all changes known to be in force on or before 29 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

## SCHEDULES

### SCHEDULE 25

#### MUTUAL ASSISTANCE FOR RECOVERY OF TAXES ETC

##### *Exchange of information*

- 3 (1) No obligation of secrecy imposed by statute or otherwise precludes a public authority (or anyone acting on behalf of a public authority) from disclosing information if the disclosure is made for the purpose of giving effect, or enabling effect to be given, to MARD or a MARD-related instrument.
- (2) Sub-paragraph (1) applies, in particular, to any disclosure (to persons in the United Kingdom or elsewhere) in connection with a request or proposed request by or on behalf of an applicant authority [<sup>F1</sup>of the United Kingdom or] of any member State for assistance in accordance with MARD.
- (3) Sub-paragraph (2) is not to be taken to limit sub-paragraph (1).

##### **Textual Amendments**

- F1** Words in Sch. 25 para. 3(2) inserted (31.12.2020) by [The MARD \(Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/996\)](#), regs. 1, **2(2)**

**Changes to legislation:**

Finance Act 2011, Cross Heading: Exchange of information is up to date with all changes known to be in force on or before 29 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)