
STATUTORY INSTRUMENTS

2012 No. 3062

The European Administrative Co-
Operation (Taxation) Regulations 2012

Citation, commencement, and interpretation

1.—(1) These Regulations may be cited as the European Administrative Co-Operation (Taxation) Regulations 2012 and shall come into force on 1st January 2013.

(2) In these Regulations “the Directive” means Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation (as amended from time to time)(1).

Commencement Information

II Reg. 1 in force at 1.1.2013, see [reg. 1\(1\)](#)

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](#)