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## STATUTORY INSTRUMENTS

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# 2012 No. 3062

## The European Administrative Co- Operation (Taxation) Regulations 2012

### Consequential provisions

6.—(1) In paragraph 63(4) of Schedule 36 to the Finance Act 2008<sup>(1)</sup>, for “the Directive of the Council of the European Communities dated 19 December 1977 No.77/799/EEC<sup>(2)</sup>” substitute “Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation”.

(2) In paragraph 45(4) of Schedule 23 to the Finance Act 2011<sup>(3)</sup>, for “Directive of the Council of the European Communities No 77/799/EEC” substitute “Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation”.

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### Commencement Information

**II** Reg. 6 in force at 1.1.2013, see [reg. 1\(1\)](#)

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<sup>(1)</sup> 2008 c.9.

<sup>(2)</sup> OJ No. L 336, 27.12.1977, p.15.

<sup>(3)</sup> 2011 c.11.

**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](#)