

1 Removal of limitation period restriction for EU cases [j9005]

- (1) In section 107 of FA 2007 (limitation period in old actions for mistake of law relating to direct tax), after subsection (5) insert –
 - “(5A) Subsection (1) also does not have effect in relation to an action, or so much of an action as relates to a cause of action, if the consequences of a mistake of law to which the action, or cause of action, relates is the charging of tax contrary to EU law.
 - (5B) For the purposes of subsection (5A), tax is charged contrary to EU law if the charge to tax is contrary to –
 - (a) the provisions relating to free movement of goods, persons, services and capital in Titles II and IV of Part 3 of the Treaty on the Functioning of the European Union, or
 - (b) the provisions of any subsequent treaty replacing the provisions mentioned in paragraph (a).”
- (2) The amendment made by this section has effect in relation to actions brought, and causes of action arising, before, on or after the day on which this Act is passed.