

2008 No. 2871

RECOVERY OF TAXES

**The Recovery of Taxes etc Due in Other Member States
(Amendment of Section 134 of the Finance Act 2002)
Regulations 2008**

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|-------------------------------|---------|---------------------------|
| <i>Made</i> | - - - - | <i>7th November 2008</i> |
| <i>Laid before Parliament</i> | | <i>7th November 2008</i> |
| <i>Coming into force</i> | - - | <i>28th November 2008</i> |

The Treasury is a government department designated(a) for the purposes of section 2(2) of the European Communities Act 1972(b) in relation to mutual assistance between member States for the recovery of claims relating to levies, duties, taxes and financing of the Common Agricultural Policy; and interest, costs and penalties related to such claims.

In exercise of the powers conferred upon them by section 2(2) of that Act, the Treasury hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Recovery of Taxes etc Due in Other Member States (Amendment of section 134 of the Finance Act 2002) Regulations 2008.
2. These Regulations come into force on 28th November 2008.

Amendment of the definition of Mutual Assistance Recovery Directive

3. In section 134 of the Finance Act 2002(c) —
 - (a) for subsection (2) substitute—

“(2) The “Mutual Assistance Recovery Directive” means Council Directive 2008/55/EC(d), and
 - (b) omit subsection (2A).

Transitional measures relating to recovery of taxes etc due in other member States

4. Any outstanding request for assistance made by a member State in accordance with Council Directive 76/308/EEC(e) is to be treated on or after 28th November 2008 as if it had been made

(a) S.I. 2008/2564.
(b) 1972 c. 68; section 2(2) was amended by section 27(1)(a) of the Legislative and Regulatory Reform Act 2006 (c.51).
(c) 2002 c. 23.
(d) OJ No L 150, 10.6.08, p 28.
(e) OJ No L 73, 19.3.76, p 18.

under Council Directive 2008/55/EC.

Revocation

5. The Recovery of Taxes etc Due in Other Member States (Amendment of section 134 of the Finance Act 2002) Regulations 2005(a) are revoked.

*Dave Watts
Tony Cunningham*

7th November 2008

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

Council Directive 76/308/EEC relates to mutual assistance between member States for the recovery of claims relating to levies, duties, taxes and financing of the Common Agricultural Policy; and interest, costs and penalties related to such claims. Section 134 of and Schedule 39 to the Finance Act 2002 (c 23) implement that Directive in the United Kingdom. Council Directive 2008/55/EC (the 2008 Directive) consolidates and repeals earlier legislation, most notably, Council Directive 76/308/EEC (the 1976 Directive) and these Regulations amend the definition of the "Mutual Assistance Recovery Directive" in section 134(2) of the Finance Act 2002 so that the definition refers to the Directive currently in force. These Regulations also apply transitional provisions so that requests for assistance made under the 1976 Directive are to be treated as if they had been made under the 2008 Directive. A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

(a) S.I. 2005/1479