

Commission Directive 2006/84/EC of 23 October 2006 adapting Directive 2002/94/EC laying down detailed rules for implementing certain provisions of Council Directive 76/308/EEC on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures, by reason of the accession of Bulgaria and Romania

COMMISSION DIRECTIVE 2006/84/EC

of 23 October 2006

adapting Directive 2002/94/EC laying down detailed rules for implementing certain provisions of Council Directive 76/308/EEC on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures, by reason of the accession of Bulgaria and Romania

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty of Accession of Bulgaria and Romania, and in particular Article 4(3) thereof,

Having regard to the Act of Accession of Bulgaria and Romania, and in particular Article 56 thereof,

Whereas:

- (1) Pursuant to Article 56 of the Act of Accession, where acts which remain valid beyond 1 January 2007 require adaptation by reason of accession, and the necessary adaptations have not been provided for in the Act of Accession or its Annexes, the necessary adaptations are to be adopted by the Commission in all cases where the Commission adopted the original act.
- (2) The Final Act of the Conference which drew up the Treaty of Accession indicated that the High Contracting Parties had reached political agreement on a set of adaptations to acts adopted by the Institutions required by reason of accession and invited the Council and the Commission to adopt these adaptations before accession, completed and updated where necessary to take account of the evolution of the law of the Union.
- (3) Commission Directive 2002/94/EC of 9 December 2002 laying down detailed rules for implementing certain provisions of Council Directive 76/308/EEC on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures<sup>(1)</sup> should therefore be amended accordingly,

HAS ADOPTED THIS DIRECTIVE:

*Article 1*

Directive 2002/94/EC is amended as set out in the Annex.

*Article 2*

1 Member States shall adopt and publish, by the date of accession of Bulgaria and Romania to the European Union at the latest, the laws, regulations and administrative provisions

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necessary to comply with this Directive. They shall forthwith communicate to the Commission the text of those provisions and a correlation table between those provisions and this Directive.

They shall apply those provisions from the date of accession of Bulgaria and Romania to the European Union.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2 Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the fields covered by this Directive.

*Article 3*

This Directive shall enter into force subject to, and on the date of, the entry into force of the Treaty of Accession of Bulgaria and Romania

*Article 4*

This Directive is addressed to the Member States.

Done at Brussels, 23 October 2006.

*For the Commission*

Olli REHN

*Member of the Commission*

## ANNEX

### TAXATION

32002 L 0094: Commission Directive 2002/94/EC of 9 December 2002 laying down detailed rules for implementing certain provisions of Council Directive 76/308/EEC on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures (OJ L 337, 13.12.2002, p. 41), as amended by:

- 32004 L 0079: Commission Directive 2004/79/EC of 4.3.2004 (OJ L 168, 1.5.2004, p. 68).

In Annex IV, the left column under ‘Member State’ is replaced by the following:

Belgique/België  
България  
Česká Republika  
Danmark  
Deutschland  
Eesti  
Ελλάδα  
España  
France  
Ireland  
Italia  
Κύπρος  
Latvija  
Lietuva  
Luxembourg  
Magyarország  
Malta  
Nederland  
Österreich  
Polska  
Portugal  
România  
Slovenija  
Slovensko  
Suomi/Finland  
Sverige  
United Kingdom.

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- (1) [OJ L 337, 13.12.2002, p. 41.](#)