
STATUTORY INSTRUMENTS

2004 No. 674

TAXES

RECOVERY OF TAXES

CUSTOMS AND EXCISE

VALUE ADDED TAX

INSURANCE PREMIUM TAX

The Recovery of Duties and Taxes Etc. Due in Other Member States (Corresponding UK Claims, Procedure and Supplementary) Regulations 2004 (revoked)^{F1}

<i>Made</i>	- - - -	<i>9th March 2004</i>
<i>Laid before the House of Commons</i>	- -	<i>10th March 2004</i>
<i>Coming into force</i>		<i>1st April 2004</i>

THE RECOVERY OF DUTIES AND TAXES ETC. DUE IN OTHER MEMBER STATES (CORRESPONDING UK CLAIMS, PROCEDURE AND SUPPLEMENTARY) REGULATIONS 2004 (REVOKED)

PART 1

General

1. Citation and commencement
2. Interpretation

PART 2

Corresponding UK Claims

3. Corresponding UK Claims—Duties and Taxes

Changes to legislation: There are currently no known outstanding effects for the The Recovery of Duties and Taxes Etc. Due in Other Member States (Corresponding UK Claims, Procedure and Supplementary) Regulations 2004 (revoked). (See end of Document for details)

PART 3

Requests for Assistance

4. Requests for information
5. Requests for notification of instruments
6. Requests for recovery or precautionary measures
7. Transfer of sums recovered
8. Contested recovery
9. Notice of inability to take action or proceedings upon a request for recovery of a contested claim
10. Notice of action contesting recovery
11. Reimbursement of sums recovered and compensation
12. Reimbursement arrangements
13. Notice of cancellation or payment of a claim
14. Adjustment of a foreign claim
15. Minimum amount on requests for assistance
16. Limitation on requests for assistance
17. Acceptance and transmission of communications
18. Communication of documents and information
19. Language requirements
20. Limitation
21. Notice of refusal of requests for assistance

PART 4

Interest

22. Adaptations
23. Interest enforced by the Board
24. Interest enforced by the Commissioners

PART 5

Enforcement of Corresponding Claims

25. Evidence
26. Enforcement in Scotland
Signature

SCHEDULE 1 — Corresponding Claims

- PART 1
- PART 2
- PART 3

SCHEDULE 2 — ADAPTATIONS

1. In this Schedule— “duties interest” means a foreign claim corresponding...
2. (1) Subsections (2) to (4) and (6) to (8) of...
3. (1) Subsections (1) to (8) and (10) and the expression...
4. (1) Sub-paragraphs (1) to (7) and (9) and the expression...

Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Recovery of Duties and Taxes Etc. Due in Other Member States (Corresponding UK Claims, Procedure and Supplementary) Regulations 2004 (revoked).