
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

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

The Treasury, in exercise of the powers conferred upon them by paragraph 3(1), (2), (3), of Schedule 39 to the Finance Act 2002⁽¹⁾ and the Commissioners of Customs and Excise and the Commissioners of Inland Revenue, in exercise of the powers conferred upon them by paragraphs 2(2)(2) and 3(4) of that Schedule, hereby make the following Regulations:

PART 1

General

Citation and commencement

1. These Regulations may be cited as the Recovery of Duties and Taxes Etc. Due in Other Member States (Corresponding UK Claims, Procedure and Supplementary) Regulations 2004 and shall come into force on 1st April 2004.

(1) 2002 c. 23.

(2) Paragraph 2(2) specifies the body upon whom power to make the Regulations is conferred.

Interpretation

2. In these Regulations—

- (a) “the Act” means the Finance Act 2002;
- (b) “applicant authority” means an authority in a member State which makes a request for assistance under the Mutual Assistance Recovery Directive;
- (c) “authorised official” means an official of an applicant authority authorised by that authority to make requests for assistance in accordance with the Mutual Assistance Recovery Directive;
- (d) “the Board” means the Commissioners of Inland Revenue;
- (e) “Commission” means the Commission of the European Communities;
- (f) “Commissioners” means the Commissioners of Customs and Excise;
- (g) “consolidated claim” means several foreign claims recoverable from the same person;
- (h) “contested” means an action contesting a foreign claim or the instrument permitting enforcement brought by an interested party before the competent body of the member State in which the applicant authority is situated in accordance with the laws in force there;
- (i) “a corresponding UK claim” means a claim in the United Kingdom corresponding to the foreign claim;
- (j) “costs” includes fees, charges, disbursements, expenses and remuneration;
- (k) “Council Directive 77/388/EEC”(3) means that directive as amended and as last amended by Council Directive 2002/93(4);
- (l) “the Directive” means Commission Directive 2002/94/EC(5) laying down detailed rules for implementing certain provisions of the Mutual Assistance Recovery Directive;
- (m) “electronic means” has the same meaning as in Article 2(1) of the Directive;
- (n) “enforcement action” means action to enforce a foreign claim by way of legal proceedings, distress, diligence or otherwise as might be taken to enforce a corresponding UK claim;
- (o) “export duties” has the same meaning as in Article 3 of the Mutual Assistance Recovery Directive;
- (p) “instrument permitting enforcement” means—
 - (i) any instrument issued by an applicant authority in any member State in relation to a sum claimed by that authority within the jurisdiction of that State; or
 - (ii) a decision on that claim given in favour of that authority by a court or tribunal or other competent body in that State which permits recovery of that claim in that State or part thereof;
- (q) “import duties” has the same meaning as in Article 3 of the Mutual Assistance Recovery Directive;
- (r) “precautionary measures” means measures taken, or to be taken, in order to secure recovery of a foreign claim;
- (s) “request for assistance” means a request for information, notification, recovery or precautionary measures within the meaning of the Mutual Assistance Recovery Directive.

(3) OJ L145, 13.6.77 p. 1.

(4) OJ L331, 7.12.2002 p. 27.

(5) OJ L337, 13.12.2002 p. 41.

PART 2

Corresponding UK Claims

Corresponding UK Claims—Duties and Taxes

3. For the purposes of Schedule 39 to the Act, column 2 of the table in Schedule 1 prescribes the corresponding UK claim in relation to each foreign claim described in column 1.

PART 3

Requests for Assistance

Requests for information

4.—(1) A request for information shall be made in writing in the form specified in Annex I to the Directive. If the request cannot be transmitted by electronic means it shall bear the official stamp of the applicant authority and be signed by an authorised official.

(2) A request for information shall relate to—

- (a) a debtor;
- (b) a person liable for settlement of the debt under the law in force in the member State in which the applicant authority is situated; or
- (c) any third party holding assets belonging to one of the persons mentioned in subparagraph (a) or (b).

(3) The relevant UK authority shall acknowledge receipt of a request for information in writing not later than seven days from the date of such receipt and as appropriate request the applicant authority to provide any additional information necessary to execute the request.

(4) The relevant UK authority shall, not later than six months from the date of acknowledgement of the request, report to the applicant authority the outcome of the investigations which it has conducted in order to obtain the information requested.

(5) The relevant UK authority shall, within a reasonable period following the date upon which that information was obtained, transmit to the applicant authority the information obtained in accordance with the request.

(6) The relevant UK authority shall not be obliged to supply information where—

- (a) the request was not made in accordance with this regulation;
- (b) the relevant UK authority would not be able to obtain that information for the purpose of recovery of a corresponding UK claim;
- (c) the supply of the requested information would disclose any commercial, industrial or professional secret; or
- (d) disclosure of the information would prejudice the security of the United Kingdom or otherwise be contrary to the law or public policy of the United Kingdom.

(7) An applicant authority may in writing at any time withdraw a request made under this regulation.

Requests for notification of instruments

5.—(1) A request for notification of an instrument shall—

- (a) be made in writing in duplicate in the form specified in Annex II to the Directive;
 - (b) bear the official stamp of the applicant authority;
 - (c) be signed by an authorised official of that authority;
 - (d) be accompanied by two copies of the instrument to be notified.
- (2) A request for notification shall relate to a person specified in regulation 4(2).
- (3) The relevant UK authority shall—
- (a) acknowledge receipt of a request for notification in writing not later than seven days after the date of such receipt;
 - (b) take the necessary measures to effect notification immediately upon receipt of the request for notification in accordance with the law applicable to notification of similar instruments in that part of the UK in which notification is given;
 - (c) confirm to the applicant authority, as soon as reasonably practicable, the date the instrument was notified to the person concerned by returning a copy of the request form with the certificate on the reverse completed;
 - (d) not question the validity of the instrument.
- (4) The relevant UK authority may request additional information from the applicant authority for the purposes of effecting notification.
- (5) For the purposes of this regulation “instrument” means any document or decision including those of a judicial nature which emanate from the member State in which the applicant authority is situated and which relate to a foreign claim.

Requests for recovery or precautionary measures

- 6.—(1)** A request for recovery or precautionary measures shall—
- (a) be made in writing in the form specified in Annex III to the Directive including a declaration that the conditions of the Mutual Assistance Recovery Directive for initiating a request have been fulfilled;
 - (b) bear the official stamp of the applicant authority;
 - (c) be signed by an authorised official of that authority;
 - (d) relate to a person specified in regulation 4(2); and
 - (e) be accompanied by an instrument permitting enforcement.
- (2) The amount of the foreign claim stated in the request shall be stated in UK sterling and the currency of the member State in which the applicant authority is situated using the exchange rate specified in regulation 15(2).
- (3) The relevant UK authority shall—
- (a) within seven days of receipt of a request for recovery or precautionary measures—
 - (i) acknowledge receipt of the request in writing to the applicant authority;
 - (ii) make a request in writing to the applicant authority to complete the request if it does not contain the full or complete information required by Article 7 of the Mutual Assistance Recovery Directive;
 - (b) where it does not take any enforcement action on a request within three months of receipt, not later than seven days from the end of that period inform the applicant authority in writing of the grounds for its failure to comply with the time limit;

- (c) within a reasonable time having regard to the particular case, where all or part of the foreign claim cannot be recovered or precautionary measures cannot be taken, so inform the applicant authority, indicating the reasons therefor;
- (d) no later than at the end of each six month period following the date of acknowledgement of receipt of the request, inform the applicant authority in writing of the status or outcome of any enforcement action;
- (e) continue, save where prevented by paragraph 4 of Schedule 39 to the Act, any enforcement action or precautionary measures where a request to do so is made by the applicant authority not later than two months from the date of receipt of the notification of the outcome of that action and such request shall be subject to the provisions in these Regulations which applied to the initial request;
- (f) inform the applicant authority immediately any enforcement action has been taken on a request.

(4) For the purpose of this regulation and regulations 8 to 17 and regulations 20 to 26 a single instrument permitting enforcement which covers more than one foreign claim against a person shall be deemed to constitute a single claim.

(5) A relevant UK authority shall consult the applicant authority where in recovering a foreign claim it intends to allow the debtor time to pay by arrangement or to make payment by instalments (whether or not interest is charged or to be charged on those arrangements).

(6) Except where an enactment or rule of law applicable to a corresponding UK claim requires otherwise, a relevant UK authority shall not be obliged to recover a foreign claim where to do so would, because of the situation of the debtor, create serious economic or social difficulties in the United Kingdom.

Transfer of sums recovered

7.—(1) Subject to paragraph (3) the relevant UK authority shall transfer in UK sterling to the applicant authority any sum recovered in respect of a foreign claim not later than one month from the date upon which recovery was effected.

(2) For the purposes of this regulation “sum” shall include any interest including interest charged in the UK.

(3) The relevant UK authority and the applicant authority may agree different arrangements for the transfer of an amount where that amount is less than 1500 Euro.

(4) For the purpose of satisfying a request for recovery any sum recovered shall be deemed to have been recovered in proportion to the foreign claim as expressed in UK sterling.

Contested recovery

8.—(1) Any enactment permitting proceedings for the recovery of or precautionary measures in relation to a corresponding UK claim shall apply to a foreign claim which is contested.

(2) This regulation shall not apply to agricultural levies of the European Community.

Notice of inability to take action or proceedings upon a request for recovery of a contested claim

9. Where, in accordance with paragraph 4 of Schedule 39 to the Act, the relevant UK authority is not permitted to take action for recovery or for a precautionary measure it shall, in writing, advise the competent authority of the reasons within one month of the receipt of the notification by the applicant authority that the foreign claim or instrument permitting enforcement is contested.

Notice of action contesting recovery

10. The relevant UK authority shall notify the applicant authority in writing of any notice of commencement of action in the UK by a person specified in regulation 4(2) for reimbursement of sums recovered or for compensation in relation to recovery of a contested claim.

Reimbursement of sums recovered and compensation

11. Where the result of contesting a foreign claim or instrument permitting enforcement is favourable to the debtor, the applicant authority shall be liable for the reimbursement of any sums recovered, together with any compensation due, in accordance with any law in force in the relevant part of the UK applicable to the corresponding UK claim.

Reimbursement arrangements

12. Where recovery of a foreign claim poses a specific problem, entails a very large amount in costs or relates to the fight against organised crime the relevant UK authority and the applicant authority may agree reimbursement arrangements specific to the case in question.

Notice of cancellation or payment of a claim

13. Where the relevant UK authority undertakes enforcement action or precautionary measures in relation to that foreign claim it shall, upon receipt of notice in writing from the applicant authority as to—

- (a) payment in satisfaction of that claim; or
- (b) cancellation or other reason for termination of that claim;

cease any enforcement action or precautionary measures in relation to that claim.

Adjustment of a foreign claim

14.—(1) This regulation applies where the amount of a foreign claim is amended for any reason.

(2) Where the amendment leads to a reduction in the amount of the foreign claim—

- (a) the relevant UK authority shall continue the action which it has undertaken with a view to recovery or to the taking of precautionary measures, but that action shall be limited to the amount still outstanding;
- (b) if at the time the relevant UK authority is informed of the reduction in the amount of the foreign claim, an amount exceeding the amount still outstanding has already been recovered by it but the transfer procedure referred to in regulation 7 has not yet been initiated, the relevant UK authority shall repay the amount overpaid to the person entitled thereto.

(3) Where the amendment leads to an increase in the amount of the foreign claim—

- (a) the additional request shall as far as possible be dealt with by the relevant UK authority at the same time as the original request;
- (b) where, in view of the state of progress of the existing recovery procedure, consolidation of the additional request with the original request is not possible, the relevant UK authority shall be required to comply with the additional request only if it concerns an amount not less than the threshold amount referred to in regulation 15(1).

Minimum amount on requests for assistance

15.—(1) A request for assistance shall not be entertained if the foreign claim (whether a single claim or a consolidated claim) is less than 1500 Euro or the sterling equivalent at the time of request.

(2) The rate of exchange to be used for the purposes of these regulations shall be the latest selling rate recorded on the most representative exchange market or markets of the member State in which the applicant authority is situated on the date when the request for assistance is signed.

Limitation on requests for assistance

16.—(1) The relevant UK authority shall not be obliged to entertain a request for assistance if the foreign claim is more than five years old.

(2) The point for commencement and calculation of a period of five years shall be—

- (a) where a foreign claim is not contested, the date the instrument permitting enforcement was established by the applicant authority in accordance with the law in force in the member State in which that authority is situated; or
- (b) where a foreign claim is contested, the date upon which the applicant authority establishes that the claim or instrument permitting recovery is no longer contested.

Acceptance and transmission of communications

17.—(1) The relevant UK authority shall, as far as possible, accept and transmit all information required to be communicated in writing for the purposes of the Mutual Assistance Recovery Directive by electronic means.

(2) Paragraph (1) does not apply to requests for assistance made in accordance with regulations 5 and 6 and the instrument accompanying those requests unless the relevant UK authority and the applicant authority agree to waive paper communication.

Communication of documents and information

18. Documents and information sent to the relevant UK authority pursuant to the Mutual Assistance Recovery Directive may only be communicated by that authority to—

- (a) the person mentioned in the request for assistance;
- (b) those persons and authorities responsible for the recovery of the claims, and solely for that purpose; or
- (c) the judicial authorities dealing with matters concerning the recovery of claims.

Language requirements

19.—(1) Save as otherwise agreed by the relevant UK authority, requests for assistance, the instrument permitting enforcement, and any other relevant document addressed to that authority shall be accompanied by a translation of that document in the English language.

(2) All information and particulars communicated to an applicant authority by the relevant UK authority in relation to a request for assistance shall be conveyed in the English language or such other language as is agreed by that authority with the applicant authority.

Limitation

20.—(1) The period of limitation or prescription in relation to any issue arising on the recovery of any foreign claim shall be that applicable under the laws in force in the member State in which the applicant authority is situated.

(2) For the purposes of paragraph (1) any step or act taken by the relevant UK authority in recovery of a foreign claim in pursuance of a request for assistance shall be deemed to have been taken in the member State in which the applicant authority is situated where that step or act would, if it had been taken by that applicant authority, have had the effect of suspending or interrupting the period of limitation or prescription in accordance with the laws in force in that member State.

Notice of refusal of requests for assistance

21.—(1) Where in accordance with the Mutual Assistance Recovery Directive and the Directive or these Regulations the relevant UK authority decides not to act upon a request for assistance it shall, as soon as practicable after making its decision to refuse a request and any event within three months of the date of acknowledgement of receipt of the request, notify the applicant authority in writing of the reasons for refusal.

(2) In the cases mentioned in regulations 6(6) and 16 a copy of the reasons for refusal shall also be communicated to the Commission within the period specified in paragraph (1).

PART 4

Interest

Adaptations

22. Schedule 2 to these Regulations shall have effect.

Interest enforced by the Board

23.—(1) A foreign claim corresponding to a UK claim for income tax, capital gains tax or corporation tax carries interest in respect of the principal and any penalty claimed at the rate applicable to the corresponding UK claim under section 178 of the Finance Act 1989⁽⁶⁾ from the date of recognition until payment.

(2) In this regulation “the date of recognition” means the earlier of—

- (a) the day following the expiry of three months from the date of receipt by the Board of the request for recovery of the foreign claim; and
- (b) the date the instrument permitting enforcement of the foreign claim is recognised by the Board as an instrument authorising enforcement of the claim in the United Kingdom.

(3) Paragraph (1) above applies even if the date of recognition is a non-business day within the meaning of section 92 of the Bills of Exchange Act 1882⁽⁷⁾.

(4) Interest is payable under this regulation without any deduction of income tax.

(5) For the purposes of this regulation, where—

- (a) any payment is made by cheque to—
 - (i) an officer of the Board, or
 - (ii) the Board, or
 - (iii) the applicant authority, and
- (b) the cheque is paid on its first presentation to the banker on whom it is drawn;

⁽⁶⁾ 1989 c. 26.

⁽⁷⁾ 1882 c. 61 (45 & 46 Vict).

the payment shall be treated as made on the day on which the cheque was received by the officer or the Board or the applicant authority.

(6) Interest payable under this regulation shall be recoverable as if it were interest charged under a provision of the Taxes Management Act 1970⁽⁸⁾.

Interest enforced by the Commissioners

24.—(1) A foreign claim corresponding to any UK claim—

- (a) mentioned in column 2 of Part I of Schedule 1, or
- (b) for insurance premium tax,

shall carry interest in respect of the principal and any penalty claimed at the rate applicable to the corresponding UK claim under section 197 of the Finance Act 1996⁽⁹⁾ from the date of recognition until payment.

(2) In this regulation “the date of recognition” means the earlier of—

- (a) the day following the expiry of three months from the date of receipt by the Commissioners of the request for recovery of the foreign claim; and
- (b) the date the instrument permitting enforcement of the foreign claim is recognised by the Commissioners as an instrument authorising enforcement of the claim in the United Kingdom.

(3) Paragraph (1) above applies even if the date of recognition is a non-business day within the meaning of section 92 of the Bills of Exchange Act 1882.

(4) Interest is payable under this regulation without any deduction of income tax.

(5) For the purposes of this regulation, where—

- (a) any payment is made by cheque to—
 - (i) an officer of Customs and Excise, or
 - (ii) the Commissioners, or
 - (iii) the applicant authority, and
- (b) the cheque is paid on its first presentation to the banker on whom it is drawn,

the payment shall be treated as made on the day on which the cheque was received by the officer or the Commissioners or the applicant authority.

(6) Interest payable under this regulation shall be notified in writing to the person subject to enforcement action in respect of the foreign claim and may be recovered from that person as a debt due to the Crown.

PART 5

Enforcement of Corresponding Claims

Evidence

25.—(1) An instrument permitting enforcement of a foreign claim recognised by the Board as an instrument authorising enforcement of the claim in the United Kingdom, together with a certificate of a collector that payment of the claim has not been made to him, or, to the best of his knowledge and belief, to any other collector, or to any person acting on his behalf or on behalf of another collector,

⁽⁸⁾ 1970 c. 9.

⁽⁹⁾ 1996 c. 8.

or to the applicant authority, is sufficient evidence that the sum mentioned in the instrument is unpaid and is due to that authority.

(2) A certificate of a collector that interest is payable under regulation 23(1) and that payment of the interest has not been made to him, or, to the best of his knowledge and belief, to any other collector, or to any person acting on his behalf or on behalf of another collector, or to the applicant authority, is sufficient evidence that the sum mentioned in the instrument is unpaid and is due to that authority.

(3) For the purposes of this regulation, any document purporting to be such a certificate as is mentioned in paragraph (1) and (2) is deemed to be such a certificate unless the contrary is proved.

Enforcement in Scotland

26.—(1) For the purposes of enforcement in Scotland, an original, official or certified copy of a decision on a foreign claim by a court, tribunal or other competent body in the member State in which the applicant authority is situated shall be of the same force and effect as an extract of a decree of the Court of Session for the payment of money bearing a warrant for execution.

(2) For the purposes of paragraph (1), a “decision on a foreign claim” means a decision on a foreign claim which permits recovery of that claim in the member State in which the applicant authority is situated or in part thereof.

9th March 2004

John Heppell
Derek Twigg
Two of the Lords Commissioners of Her
Majesty’s Treasury

8th March 2004

M J Hanson
Commissioner of Customs and Excise

9th March 2004

Nick Montagu
Helen Ghosh
Two of the Commissioners of Inland Revenue

SCHEDULE 1

Regulation 3

Corresponding Claims

PART 1

Column 1 1. Foreign Claim	Column 2 2. Corresponding UK Claim
Import duties and export duties charged, in any member State other than the United Kingdom	Import and export duties charged in the United Kingdom
Value added tax (howsoever described) charged in any member State other than the United Kingdom in accordance with the provisions of Council Directive 77/388/EEC(10)	Value added tax charged, in the United Kingdom in accordance with the Value Added Tax Act 1994(11)
Excise duties (howsoever described) charged in any member State other than the United Kingdom upon, <ul style="list-style-type: none"> — manufactured tobacco, — alcohol and alcoholic beverages, — mineral oils 	Excise duty charged, collected or enforced in the United Kingdom in accordance with the Tobacco Products Duty Act 1979(12), or the Alcoholic Liquor Duties Act 1979(13), or the Hydrocarbon Oil Duties Act 1979(14), upon the items described in column 1

PART 2

<i>Column 1</i> 1. Foreign Claim			<i>Column 2</i> 2. Corresponding UK Claim
EU Country	Taxes listed in the Mutual Assistance Directive.77/799/EEC(15), as amended	English Translation	
Austria	Einkommensteuer	Income Tax	Income Tax
	Koerperschaftsteuer	Corporation tax	Corporation Tax
	Grundsteuer	Real Estate Tax	Capital Gains Tax
	Bodenwertabgabe	Land value levy	CGT
	Abgabe von land- und forstwirtschaftlichen Betrieben	Levy on agricultural and forestry enterprises	CGT

(11) 1994 c. 23 subsequent amendments are not relevant to this instrument.

(10) OJ L145, 13.6.77 p. 1.

(12) 1979 c. 7 subsequent amendments are not relevant to this instrument.

(13) 1979 c. 4 subsequent amendments are not relevant to this instrument.

(14) 1979 c. 5 subsequent amendments are not relevant to this instrument.

(15) OJ L336, 27.12.1997, p. 15.

Status: This is the original version (as it was originally made).

<i>Column 1</i>		<i>Column 2</i>	
<i>1. Foreign Claim</i>		<i>2. Corresponding UK Claim</i>	
EU Country	Taxes listed in the Mutual Assistance Directive.77/799/EEC(15), as amended	English Translation	
	Versicherungssteuer	Insurance Tax	Insurance Premium Tax
	Feuerschutzsteuer	Fire insurance tax	Insurance Premium Tax
Belgium	Impôt des personnes physiques/ Personenbelasting	Personal income tax	Income Tax
		Corporation tax	Corporation Tax
	Impôt des sociétés/ Vennootschapsbelasting	Tax on legal persons	Income Tax
		Tax on non-residents	Income Tax
	Impôt des personnes morales/ Rechtspersonenbelasting	Annual tax on insurance contracts	Insurance Premium Tax
	Impôt des non-résidents/ Belasting der niet-verblijfhouders		
	Taxe annuelle sur les contrats d'assurance/ Jaarlijkse tax op deverzekeringscontracten		
Denmark	Indkomstskat til staten	State income tax	Income Tax
	Selskabsskat	Corporation tax	Corporation Tax
	Den kommunale indkomstskat	Municipal income tax	Income Tax
		County income tax	Income Tax
	Den amtskommunale indkomstskat	Pensions contribution	Income Tax
	Folkepensionsbidragene	Seamen's tax	Income Tax
	Soemandsskat	Special income tax	Income Tax
	Den saerlige indkomstskat	Church tax	Income Tax
		State wealth tax	Capital Gains Tax
Kirkeskat			

(15) OJ L336, 27.12.1997, p. 15.

Status: This is the original version (as it was originally made).

<i>Column 1</i>		<i>Column 2</i>	
<i>1. Foreign Claim</i>		<i>2. Corresponding UK Claim</i>	
EU Country	Taxes listed in the Mutual Assistance Directive.77/799/EEC(15), as amended	English Translation	
	laehdevero/ kaellskatten foer begraensat skattskyldig	Fire insurance tax	
	Valtion varallisuusvero/ den statliga foermoengenhetskatten		
	Kiinteistovero/ fastighetsskatten		
	Eraista vakuutsmaksuista suoritettava		
	Vero/skat pa vissa forsakringspremier		
	Palosuojelumaksu/ brandskyddav gift		
France	Impôt sur le revenu	Personal income tax	Income Tax
	Impôt sur les sociétés	Corporation tax	Corporation Tax
	Taxe professionnelle	Business tax	Corporation Tax
	Taxe foncière sur les propriétés bâties	Property tax on land and buildings	Capital Gains Tax
	Taxe foncière sur les propriétés non bâties	Property tax on land without buildings	Capital Gains Tax
	Taxe sur les conventions d'assurances	Tax on insurance agreements	Insurance Premium Tax
Germany	Einkommensteuer	Income tax	Income Tax
	Koerperschaftsteuer	Corporation tax	Corporation Tax
	Vermoegensteuer	Wealth tax	Capital Gains Tax

(15) OJ L336, 27.12.1997, p. 15.

<i>Column 1</i>		<i>Column 2</i>	
<i>1. Foreign Claim</i>		<i>2. Corresponding UK Claim</i>	
EU Country	Taxes listed in the Mutual Assistance Directive.77/799/EEC(15), as amended	English Translation	
	Gewerbsteuer	Tax on industry and trade	Corporation Tax
	Grundsteuer	Real estate tax	Capital Gains Tax
	Versicherungssteuer	Insurance Tax	Insurance Premium Tax
	Feuerschutzsteuer	Fire insurance tax	Insurance Premium Tax
Greece	Φόρος εισοδήματος φυσικών προσώπων	Personal income tax	Income Tax
	Φόρος εισοδήματος νομικών προσώπων	Corporate income tax	Corporation Tax
	Φόρος εισοδήματος νομικών προσώπων	Real estate tax	Capital Gains Tax
	Φόρος ακινητήτου περιουσίας	Tax on the business cycle	Insurance Premium Tax
	Φόρος κύκλου εργασιών	Stamp taxes	Insurance Premium Tax
Ireland	(ΦΚΕ) Τεέλη Χ;αρτοσηήμου		
	Income tax		Income Tax
	Corporation tax		Corporation Tax
	Capital gains tax		Capital GainTax
	Wealth tax		Capital Gains Tax
	Levy on insurance premiums		Insurance Premium Tax
Italy	Imposta sul reddito delle persone fisiche	Personal income tax	Income Tax
	Imposta sul reddito delle persone giuridiche	Tax on income of corporations	Corporation Tax
		Local income tax	Income Tax

Status: This is the original version (as it was originally made).

<i>Column 1</i>		<i>Column 2</i>	
<i>1. Foreign Claim</i>		<i>2. Corresponding UK Claim</i>	
EU Country	Taxes listed in the Mutual Assistance Directive.77/799/EEC(15), as amended	English Translation	
	Imposta locale sui redditi	Tax on private insurance and life annuity contracts as covered by law No 1216 of 29.10.67	Insurance Premium Tax
	Imposte sulle assicurazioni private ed I contratti vitalizi di cui alla legge 29.10.67 no 1216		
Luxembourg	Impôt sur le revenu des personnes physiques	Personal income tax	Income Tax
		Corporation tax	Corporation Tax
	Impôt sur le revenu des collectivités#	Communal trade tax	Corporation Tax
		Wealth tax	Capital Gains Tax
	Impôt commercial communal	Tax on land and buildings	Capital Gains Tax
	Impôt sur la fortune	Insurance tax	Insurance Premium Tax
	Impôt foncier		
	Impôt sur les assurances	Taxes levied in the interest of the fire service	Insurance Premium Tax
	Impôts dans l'interet du service d'incendie		
Netherlands	Inkomstenbelasting	Personal income tax	Income Tax
	Vennootschapsbelasting	Corporation tax	Corporation Tax
	Vermogensbelasting	Wealth tax	Capital Gains Tax
	Assurantiebelasting	Insurance tax	Insurance Premium Tax
Portugal	Contribuição predial	Real estate tax	Income Tax
	Imposto sobre a indústria agrícola	Agricultural tax	Income Tax
		Industrial tax	Income Tax
	Contribuição industrial	Withholding tax	Income tax

(15) OJ L336, 27.12.1997, p. 15.

<i>Column 1</i>		<i>Column 2</i>	
<i>1. Foreign Claim</i>		<i>2. Corresponding UK Claim</i>	
EU Country	Taxes listed in the Mutual Assistance Directive.77/799/EEC(15), as amended	English Translation	
	Imposto de capitais	Income Tax	Income Tax
	Imposto profissional	Complementary tax	Income Tax
	Imposto complementar	Capital gains tax	Income Tax
	Imposto de mais-valias	Petroleum revenue tax	Income Tax
	Imposto sobre o rendimento do petróleo	Surcharges on the above taxes	Income Tax
	Os adicionais devidos sobre os impostos precedentes	Personal income tax	Income Tax
	Imposto sobre o rendimento das pessoas singulares	Stamp duty on insurance premiums	Insurance premium Tax
	Imposto de selo sobre os premios de seguros		
Spain	Impuesto sobre la Renta de las Personas Físicas	Personal income tax	Income Tax
	Impuesto sobre Sociedades	Corporation tax	Corporation Tax
	Impuesto Extraordinario sobre el Patrimonio de las Personas Físicas	Wealth tax	Capital Gains Tax
	Impuesto sobre la prima de seguros	Insurance premium tax	Insurance Premium Tax
	Den statliga inkomstskatten	National income tax	Income Tax
	Sjoemansskatten	Seamen's tax	Income Tax
Sweden	Kupongskatten	Coupon (dividend) tax	Income Tax

Status: This is the original version (as it was originally made).

<i>Column 1</i> <i>1. Foreign Claim</i>		<i>Column 2</i> <i>2. Corresponding UK Claim</i>	
EU Country	Taxes listed in the Mutual Assistance Directive.77/799/EEC(15), as amended	English Translation	
	Den saerskilda inkomstkatten foer utomlands bosatta	Income tax on non-residents	Income Tax Income Tax
	Den saerskilda inkomstkatten foer utomlands bosatta artister m.fl.	Income tax on non-resident artistes and others	Capital Gains Tax Income Tax
	Den statliga fastighetsskatten	National real property tax	Capital Gains Tax
	Den kommunala inkomstkatten	Communal income tax	
	Foermoegenhetsskatten	Wealth tax	

PART 3

<i>Column 1</i> <i>1. Foreign Claims</i>	<i>Column 2</i> <i>2. Corresponding UK Claim</i>
Refunds, interventions and other measures forming part of the system of total or partial financing of the European Agricultural Guidance and Guarantee Fund (EAGGF), including sums to be collected in connection with these actions charged, levied, collected or paid in any member State other than the United Kingdom.	Those items described in Column 1 charged, levied, collected or paid in the United Kingdom.
Levies and other duties provided for under the common organisation of the market for the sugar sector charged in any member State other than the United Kingdom.	Those items described in Column 1 charged in the United Kingdom
Interest, administrative penalties or fines incurred in any member State other than the United Kingdom relating to a foreign claim described in Column 1 of Parts 1 to 3 of this Schedule.	Such interest, administrative penalties or fines as is chargeable in the United Kingdom relating to a corresponding UK claim described in Column 2 of Parts 1 to 3 of this Schedule.

(15) OJ L336, 27.12.1997, p. 15.

SCHEDULE 2

Regulation 22

ADAPTATIONS

Interpretation

1. In this Schedule—

“duties interest” means a foreign claim corresponding to a UK claim for interest on import or export duties other than agricultural levies of the European Community;

“IPT interest” means a foreign claim corresponding to a UK claim for interest on insurance premium tax;

“request” means a request for recovery made to the relevant UK authority in accordance with regulation 6 of these Regulations;

“VAT interest” means a foreign claim corresponding to a UK claim for interest on value added tax.

Recovery of import duties interest

2.—(1) Subsections (2) to (4) and (6) to (8) of section 126 of the Finance Act 1999⁽¹⁶⁾ shall not apply to duties interest.

(2) In its application to duties interest subsection (1) of section 126 shall apply as if the reference to determination and recovery of the amount of any interest charged in accordance with Article 232 of the Community Customs Code on arrears of customs duty payable to the Commissioners were a reference to the recovery by the Commissioners of an amount of duties interest for which a request has been made.

(3) For the purposes of its application to duties interest subsection (5) of section 126 shall apply as if;

- (a) the reference to interest the amount of which falls to be determined in accordance with this section were a reference to duties interest to be recovered; and
- (b) the reference to interest on an amount so determined were a reference to duties interest to be recovered.

Recovery of VAT interest

3.—(1) Subsections (1) to (8) and (10) and the expression “unless, or except to the extent that, the assessment is withdrawn or reduced” in subsection (9) of section 76 of the Value Added Tax Act 1994⁽¹⁷⁾ shall not apply to VAT interest.

(2) In its application to VAT interest subsection (9) of section 76 shall apply as if the reference to an amount being assessed and notified to a persons under this section were a reference to an amount of VAT interest specified in a request concerning a person specified in regulation 4(2) of these Regulations in relation to whom a request is made.

Recovery of IPT interest

4.—(1) Sub-paragraphs (1) to (7) and (9) and the expression “unless or except to the extent that, the assessment is withdrawn or reduced” in sub-paragraph (8) of paragraph 25 of Schedule 7 to the Finance Act 1994⁽¹⁸⁾ shall not apply to IPT interest.

⁽¹⁶⁾ 1999 c. 16.

⁽¹⁷⁾ 1994 c. 23.

⁽¹⁸⁾ 1994 c. 9.

Status: This is the original version (as it was originally made).

(2) In its application to IPT interest sub-paragraph (8) of paragraph 25 shall apply as if the reference to an amount being assessed and notified to any person under this paragraph were a reference to an amount of IPT interest specified in a request concerning a person specified in regulation 4(2) of these Regulations in relation to whom a request is made.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations in conjunction with section 134 and Schedule 39 to the Finance Act 2002 make provision which implements Council Directive [76/308/EEC](#) (the Mutual Assistance Recovery Directive as amended by Council Directive [79/1071/EEC](#) and Council Directive [2001/44/EC](#) and as implemented by Commission Directive [2002/94/EC](#)) and the Community system for mutual assistance and recovery as between member States in relation to duties and taxes.

Part 1

Regulation 1 (Citation and commencement), **Regulation 2** (Interpretation).

Part 2

Regulation 3 and Schedule 1 specify what is a UK corresponding claim in relation to duties and taxes of other member States.

Where there is no direct UK equivalent to a foreign claim the closest UK equivalent in the Mutual Assistance Directive is specified.

Part 3

Regulation 4 lays down detailed rules on how a request for information should be made by the other member State.

Regulation 5 lays down detailed rules on how a request for notification of an instrument from another member State should be made.

Regulation 6 lays down detailed rules on how requests for recovery or precautionary measures to safeguard the claim should be made.

Regulation 7 lays down detailed rules on how monies recovered should be transferred to the other member State.

Regulations 8 to 10 lay down detailed rules on the procedures to be adopted when a claim is contested in the other member State and when action cannot be taken.

Regulations 11 and 12 lay down detailed rules relating to reimbursement of

- Sums recovered;
- Claims for compensation; and
- How the UK seeks reimbursement from other member States.

Regulation 13 lays down detailed rules relating to cancelled claims and payment of claims.

Regulation 14 lays down detailed rules for procedures to follow when claims are adjusted.

Regulations 15 and 16 lay down detailed rules on the restrictions and limitations placed on requests for assistance.

Regulations 17, 18 and 19 make provision for how communications should take place and in what language they should be made.

Regulation 20 lays down rules relating to the period of limitation applicable to the recovery of foreign claims.

Regulation 21 makes provision for the period in which notice of refusal of request should be made.

Part 4

Regulation 22 and Schedule 2 and Regulations 23 and 24 make provision relating to the charging of interest on foreign claims.

Part 5

Regulation 25 lays down rules relating to the evidence required for the enforcement of corresponding claims.

Regulation 26 makes provision relating to enforcement in Scotland.

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of business.