
STATUTORY INSTRUMENTS

2005 No. 1479

**CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX
PETROLEUM REVENUE TAX
RECOVERY OF TAXES
CUSTOMS AND EXCISE
VALUE ADDED TAX
INSURANCE PREMIUM TAX**

The Recovery of Taxes etc Due in Other
Member States (Amendment of Section 134
of the Finance Act 2002) Regulations 2005

<i>Made</i>	- - - -	<i>6th June 2005</i>
<i>Laid before the House of Commons</i>	- - - -	<i>6th June 2005</i>
<i>Coming into force</i>	- -	<i>27th June 2005</i>

The Treasury, in exercise of the powers conferred upon them by section 134(6) of the Finance Act 2002(1), make the following Regulations:

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 2005 and come into force on 27th June 2005.

2.—(1) Section 134 of the Finance Act 2002 is amended as follows.

(2) In subsection (2)—

(a) after “by” insert—

“(a)”;

(b) at the end insert—

“(b) the Act of Accession 2003.”.

(3) After subsection (2) insert—

“(2A) In subsection (2) “the Act of Accession 2003” means the Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded(2).”.

Joan Ryan

Gillian Merron

Two of the Lords Commissioners of Her
Majesty’s Treasury

6th June 2005

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the definition of the “Mutual Assistance Recovery Directive” in section 134(2) of the Finance Act 2002 (c. 23) to insert the Act of Accession (OJ L236, 23.09.2003, p. 33) which amends the Directive on accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic.

These Regulations do not impose new costs on business.