
STATUTORY INSTRUMENTS

2006 No. 3283

**TAXES
EXCISE
RECOVERY OF TAXES
INSURANCE PREMIUM TAX**

The Mutual Assistance Provisions Order 2006

*Made - - - - 11th December 2006
Laid before the House of
Commons - - - - 11th December 2006
Coming into force - - 1st January 2007*

The Treasury make the following Order in exercise of the powers conferred by section 197(5) of the Finance Act 2003(1):

1. This Order may be cited as the Mutual Assistance Provisions Order 2006 and comes into force on 1st January 2007.

2. In the definition of the “Mutual Assistance Directive” in section 197(4) of the Finance Act 2003(2), for “and 2004/56/EC” substitute “, 2004/56/EC, 2004/106/EC(3) and 2006/98/EC(4).”.

11th December 2006

*Dave Watts
Frank Roy*
Two of the Lords Commissioners of Her
Majesty’s Treasury

(1) 2003 c.14.
(2) The definition of the “Mutual Assistance Directive” was amended by S.I. 2003/3092 and S.I. 2004/3207.
(3) OJ No L359, 4.12.2004, p.30.
(4) OJ No L363, 20.12.2006 p.129.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st January 2007, amends the definition of the “Mutual Assistance Directive” in section 197(4) of the Finance Act 2003 (c.14). Section 197 makes provision for the exchange of information between tax authorities of the member States.

The new definition takes account of amendments made to the Mutual Assistance Directive by Directive 2004/106/EC (which amends the Mutual Assistance Directive and Directive 92/12/EEC on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products) and Directive 2006/98/EC (which adapts certain Directives in the field of taxation by reason of the Accession of Bulgaria and Romania to the European Union).

A transposition note setting out how this Order implements Directive 2004/106/EC and Directive 2006/98/EC is available at www.hmrc.gov.uk.

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