
STATUTORY INSTRUMENTS

2008 No. 2871

The Recovery of Taxes etc Due in Other
Member States (Amendment of Section 134
of the Finance Act 2002) Regulations 2008

Amendment of the definition of Mutual Assistance Recovery Directive

- 3.** In section 134 of the Finance Act 2002⁽¹⁾ —
- (a) for subsection (2) substitute—
 - “(2) The “Mutual Assistance Recovery Directive” means Council Directive [2008/55/EC](#)⁽²⁾
 - (b) omit subsection (2A).

⁽¹⁾ [2002 c. 23](#).

⁽²⁾ OJ No L 150, 10.6.08, p 28.