

2003 No. 3092

INSURANCE PREMIUM TAX

VALUE ADDED TAX

The Mutual Assistance Provisions Order 2003

Made - - - - *1st December 2003*
Laid before the House of Commons *1st December 2003*
Coming into force - - *1st January 2004*

The Treasury, in exercise of the powers conferred upon them by section 48(9) of the Value Added Tax Act 1994(a) and section 197(5) of the Finance Act 2003(b), hereby make the following Order:

1. This Order may be cited as the Mutual Assistance Provisions Order 2003 and comes into force on 1st January 2004.
2. In section 48(1B) of the Value Added Tax Act 1994, for paragraph (c) substitute—
“(c) Council Regulation (EC) No. 1798/2003 of 7th October 2003 (on administrative cooperation in the field of value added tax).”
3. In section 197(4) of the Finance Act 2003, in the definition of the “Mutual Assistance Directive” for “as amended by Council Directives 79/1070/EEC and 92/12/EEC” substitute “as amended by Council Directives 92/12/EEC and 2003/93/EC”.

Nick Ainger
Joan Ryan

1st December 2003

Two of the Lords Commissioners of Her Majesty's Treasury

(a) 1994 c. 23; section 48(9) was inserted by section 197(7)(b) of the Finance Act 2003 (c. 14).
(b) 2003 c. 14.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the legislative references in section 48 of the Value Added Tax Act 1994 (section 48) and section 197 of the Finance Act 2003 (section 197) following changes to EC Mutual Assistance legislation.

The changes consist of the adoption of a new Council Directive which amends Directive 77/799/EEC (Mutual Assistance) to remove Value Added Tax from the scope of that Directive and to include taxes on insurance premiums and of a new Council Regulation to replace Council Regulation (EEC) No. 218/92 (VAT Administrative Co-operation).

Article 2 amends section 48(1B) (meaning of “the mutual assistance provisions”) by replacing paragraph (c) which contains a reference to the old Council Regulation with a new paragraph (c) which contains a reference to the new Council Regulation (EC) No. 1798/2003.

Article 3 amends the definition of the “Mutual Assistance Directive” in section 197(4) to remove the reference to Council Directive 79/1070/EEC which is now otiose and to insert a reference to the new amending Council Directive 2003/93/EC.

£1.50

© Crown copyright 2004

Printed and published in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's
Stationery Office and Queen's Printer of Acts of Parliament.

E0002 01/2004 140002T 19585

ISBN 0-11-048408-8



9 780110 484082