

**2004 No. 3207**

**TAXES**

**RECOVERY OF TAXES**

**CUSTOMS AND EXCISE**

**INSURANCE PREMIUM TAX**

**The Mutual Assistance Provisions Order 2004**

<i>Made</i> - - - -	<i>7th December 2004</i>
<i>Laid before the House of Commons</i>	<i>7th December 2004</i>
<i>Coming into force</i> - -	<i>1st January 2005</i>

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

**1.** This Order may be cited as the Mutual Assistance Provisions Order 2004 and comes into force on 1st January 2005.

**2.** In section 197(4) of the Finance Act 2003(b), in the definition of the “Mutual Assistance Directive”, for “and 2003/93/EC” substitute “, 2003/93/EC and 2004/56/EC”.

*Derek Twigg*  
*Joan Ryan*

7th December 2004

Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 2003 c. 14.

(b) Section 197(4) was amended by article 3 of S.I. 2003/3092.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends the legislative references in section 197 of the Finance Act 2003 following the adoption of a new Council Directive which amends EC Mutual Assistance legislation by updating and modernising Directive 77/799/EEC (Mutual Assistance).

Article 1 provides for citation and commencement.

Article 2 amends the definition of the “Mutual Assistance Directive” in section 197(4) of the Finance Act 2003 to insert a reference to the new amending Council Directive 2004/56/EC.

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