

2006 No. 3283

TAXES

EXCISE

RECOVERY OF TAXES

INSURANCE PREMIUM TAX

The Mutual Assistance Provisions Order 2006

<i>Made</i>	- - - -	<i>11th December 2006</i>
<i>Laid before the House of Commons</i>		<i>11th December 2006</i>
<i>Coming into force</i>	- -	<i>1st January 2007</i>

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

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(b), for “and 2004/56/EC” substitute “, 2004/56/EC, 2004/106/EC(c) and 2006/98/EC(d).”.

Dave Watts
Frank Roy

11th December 2006

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 2003 c.14.
(b) The definition of the “Mutual Assistance Directive” was amended by S.I. 2003/3092 and S.I. 2004/3207.
(c) OJ No L359, 4.12.2004, p.30.
(d) OJ No L

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.

£3.00

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