
STATUTORY INSTRUMENTS

2010 No. 792

RECOVERY OF TAXES

**The Schedule 39 to the Finance Act 2002
and Recovery of Taxes etc Due in Other
Member States (Amendment) Regulations 2010**

<i>Made</i>	- - - -	<i>15th March 2010</i>
<i>Laid before Parliament</i>		<i>16th March 2010</i>
<i>Coming into force</i>	- -	<i>6th April 2010</i>

The Treasury is a government department designated⁽¹⁾ for the purposes of section 2(2) of the European Communities Act 1972⁽²⁾ in relation to mutual assistance between member states for the recovery of claims relating to levies, duties, taxes and financing of the Common Agricultural Policy; and interest, costs and penalties related to such claims.

In exercise of the powers conferred upon them by section 2(2) of that Act, the Treasury make the following Regulations:

Citation, commencement and interpretation

1. These Regulations may be cited as the Schedule 39 to the Finance Act 2002 and Recovery of Taxes etc Due in Other Member States (Amendment) Regulations 2010 and come into force on 6th April 2010.

Amendment of the Finance Act 2002

2. In paragraph 3(3) of Schedule 39 to the Finance Act 2002⁽³⁾ substitute “Commission Directive” with “EU instrument”.

(1) S.I. 2008/2564.

(2) 1972 c. 68; section 2(2) was amended by section 27(1)(a) of the Legislative and Regulatory Reform Act 2006 (c. 51) and section 3(3) of and Part 1 of the Schedule to the European Union (Amendment) Act 2008 (c. 7).

(3) 2002 c. 23.

**Amendment of the Recovery of Duties and Taxes Etc Due in Other Member States
(Corresponding UK Claims, Procedure and Supplementary) Regulations 2004**

3. The Recovery of Duties and Taxes Etc Due in Other Member States (Corresponding UK Claims, Procedure and Supplementary) Regulations 2004(4) are amended as follows.

4. In regulation 2—

(a) substitute paragraph (l) with the following—

“(l) “Regulation (EC) No 1179/2008” means [Commission Regulation \(EC\) No 1179/2008](#) laying down detailed rules for implementing certain provisions of Council Directive [2008/55/EC](#)(5) on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures, as amended from time to time;”;

(b) in paragraph (m) substitute “Directive” with “Regulation (EC) No 1179/2008”.

5. In regulation 4—

(a) omit paragraphs (1) to (5);

(b) in paragraph (6), omit sub-paragraph (a);

(c) omit paragraph (7).

6. Omit regulation 5.

7. In regulation 6—

(a) omit paragraphs (1) and (2);

(b) in paragraph (3) omit sub-paragraphs (a) to (e);

(c) omit paragraph (4).

8. Omit regulations 7, 9, 10, 12 to 15, 17, 18, 19(2) and 21.

9. In paragraph 1 of Schedule 2 in the meaning of “request” substitute “regulation 6 of these Regulations” with “Article 12 of Regulation (EC) No 1179/2008”.

Tony Cunningham

Dave Watts

Two of the Lords Commissioners of Her
Majesty’s Treasury

15th March 2010

(4) [S.I. 2004/674](#).

(5) [OJ No L 150, 10.6.08, p 28](#).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make a number of amendments to legislation concerning mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures. These amendments are required because Commission Directive [2002/94/EC](#), laying down detailed rules for implementing certain provisions of Council Directive [2008/55/EC](#) on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures, was replaced by Regulation [\(EC\) No 1179/2008](#). Articles of Regulation [\(EC\) No 1179/2008](#) replace many provisions in the 2004 Regulations, which are no longer required as Regulation [\(EC\) No 1179/2008](#) is directly applicable.