

*This Statutory Instrument has been made in consequence of a defect in SI 2010/795 and is being issued free of charge to all known recipients of that Statutory Instrument.*

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STATUTORY INSTRUMENTS

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**2011 No. 1608**

**RECOVERY OF TAXES**

**CUSTOMS AND EXCISE**

**The Recovery of Import Duties and Export Duties (Andorra)  
(Amendment) Regulations 2011**

<i>Made</i>	- - - -	<i>30th June 2011</i>
<i>Laid before the House of Commons</i>		<i>1st July 2011</i>
<i>Coming into force</i>	- -	<i>22nd July 2011</i>

The Treasury, in exercise of the powers conferred by section 134(6) of the Finance Act 2002<sup>(a)</sup>, as extended by section 322(4) of the Finance Act 2004<sup>(b)</sup>, and by paragraph 3(1) of Schedule 39 to the Finance Act 2002, and the Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by paragraph 3(4) of Schedule 39 to the Finance Act 2002<sup>(c)</sup>, make the following Regulations.

**Citation and commencement**

1. These Regulations may be cited as the Recovery of Import Duties and Export Duties (Andorra) (Amendment) Regulations 2011 and come into force on 22nd July 2011.

**Amendment of the Recovery of Import Duties and Export Duties (Andorra) Regulations 2010**

2. For paragraphs (1) and (2) of regulation 24 of the Recovery of Import Duties and Export Duties (Andorra) Regulations 2010<sup>(d)</sup>, substitute—

“(1) A claim shall carry interest in respect of the principal and any penalty claimed, at the rate applicable to a corresponding UK claim under section 197 of the Finance Act 1996<sup>(e)</sup>, from the earlier of—

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<sup>(a)</sup> 2002 c. 23.

<sup>(b)</sup> 2004 c. 12.

<sup>(c)</sup> Paragraph 3(4) of Schedule 39 to the Finance Act 2002 provides that the power to make regulations under that paragraph shall be exercisable by “the relevant UK authority”. Paragraph 2(2) of that Schedule provides that “the relevant UK authority” means, in relation to matters corresponding to those within the care and management of the Commissioners of Customs and Excise, those Commissioners. The functions of those Commissioners were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

<sup>(d)</sup> S.I. 2010/795.

<sup>(e)</sup> 1996 c. 8.

- (a) the day following the expiry of three months from the date of receipt by the Commissioners of the request for recovery; and
  - (b) the date on which the instrument permitting enforcement of the claim is recognised by the Commissioners as an instrument authorising enforcement of the claim in the United Kingdom,
- until the date of payment.”

30th June 2011

*James Duddridge*  
*Michael Fabricant*

Two of the Lords Commissioners of Her Majesty’s Treasury

29th June 2011

*Steve Lamey*  
*Dave Hartnett*

Two of the Commissioners for Her Majesty’s Revenue and Customs

### **EXPLANATORY NOTE**

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

These Regulations amend the Recovery of Import Duties and Export Duties (Andorra) Regulations 2010 (S.I. 2010/795), in order to correct an error whereby the term defined in regulation 24(2) (“the date of recognition”) was not used. Regulations 24(1) and (2) are replaced by the new regulation 24(1), which is worded so that a definition is unnecessary.

In line with government commitments, a Tax Information and Impact Note has not been prepared for this instrument as no impact on the private or voluntary sectors is foreseen.

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