
STATUTORY INSTRUMENTS

2005 No. 1709

**CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX
PETROLEUM REVENUE TAX
RECOVERY OF TAXES
CUSTOMS AND EXCISE
VALUE ADDED TAX
INSURANCE PREMIUM TAX**

The Recovery of Duties and Taxes Etc. Due in Other Member States (Corresponding UK Claims, Procedure and Supplementary) (Amendment) Regulations 2005

<i>Made</i>	- - - -	<i>27th June 2005</i>
<i>Laid before the House of Commons</i>	- - - -	<i>28th June 2005</i>
<i>Coming into force</i>	- -	<i>19th July 2005</i>

The Treasury, in exercise of the powers conferred upon them by paragraph 3(1) and (2) of Schedule 39 to the Finance Act 2002(1) make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Recovery of Duties and Taxes Etc. Due in Other Member States (Corresponding UK Claims, Procedure and Supplementary) (Amendment) Regulations 2005 and shall come into force on 19th July 2005.

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

2. Amend the Recovery of Duties and Taxes Etc. Due in Other Member States (Corresponding UK Claims, Procedure and Supplementary) Regulations 2004(2) as follows.

3.—(1) Amend regulation 2 as follows.

(2) In paragraph (k) for “Council Directive 2002/93” substitute “Council Directive [2004/66/EC](#)”(3).

(3) In paragraph (l) after “2002/94/EC” insert “as amended by Commission Directive [2004/79/EC](#)”(4).

4. In the Table in Schedule 1 Part 2—

(a) in the heading to the second column of column 1 at the end add “and the Mutual Assistance Recovery Directive”;

(b) at the end of the Table insert—

Cyprus	Φόρος Εισοδήματος	Income tax	Income tax
	Έκτακτη Εισφορά για την Άμυνα της Δημοκρατίας	Special defence of democracy tax	Income tax
	Φόρος Κεφαλαιουχικών Κερδών	Real estate tax	Capital gains tax
	Φόρος Ακίνητης Ιδιοκτησίας	Capital gains tax	Capital gains tax
Czech Republic	Daně z příjmů	Income tax	Income tax
	Daň z nemovitostí	Land/estate tax	Capital gains tax
	Daň dědická, daň darovací a daň z převodu nemovitostí	Inheritance, gift and estate transfer tax	Capital gains tax
Estonia	Tulumaks	Income tax	Income tax
	Sotsiaalmaks	Social security/ social insurance (contributions) tax	Income tax
	Maamaks	Land tax	Capital gains tax
Hungary	személyi jövedelemadó	Personal income tax	Income tax
		Corporation tax	Corporation tax

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

(3) OJ L168, 1.5.2004, p.35.

(4) OJ L168, 1.5.2004, p68.

	társasági adó osztalékadó	Capital return tax	Capital gains tax
	építményadó	Estate tax	Capital gains tax
	telekadó	Land tax	Capital gains tax
Latvia	iedzīvotāju ienākuma nodoklis	Income tax	Income tax
	nekustamā īpašuma nodoklis	Real estate tax	Capital gains tax
	uzņēmumu ienākuma nodoklis	Corporate income tax	Corporation tax
Lithuania	Gyventojų pajamų mokestis	Income tax	Income tax
	Pelno mokestis	Corporate profit tax	Corporation tax
	Įmonių ir organizacijų nekilnojamojo turto mokestis	Tax on immovable property of enterprises and organisations	Corporation tax Capital gains tax
	emės mokestis	Real estate tax	Petroleum Revenue tax
	Mokestis už valstybinius gamtos išteklius	Public natural resources tax	Corporation tax Petroleum Revenue tax
	Mokestis už aplinkos teršimą	Tax on enviromental pollution	Capital gains tax
	Naftos ir dujų išteklių mokestis	Petroleum and gas resources tax	
	Paveldimo turto mokestis	Inheritance tax	
Malta	Taxxa fuq l-income	Income tax	Income tax
	Taxxa fuq Dokumenti u Trasferimenti	Tax on Documents and Transfers	Insurance Premium Tax
Poland	Podatek dochodowy od osób prawnych	Corporate income tax	Corporation tax
	Podatek dochodowy od osób fizycznych	Income tax	Income tax
		Tax on civil law transactions	Capital gains tax

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

	Podatek od czynności cywilnoprawnych		
Slovakia	daň z príjmov fyzických osôb	Income tax	Income tax
		Corporate income tax	Corporation tax
	daň z príjmov právnických osôb		Capital gains tax
		Inheritance tax	
	daň z dedičstva		Capital gains tax
	daň z darovania	Gift tax	Capital gains tax
		Gift tax	
	daň z prevodu a prechodu nehnuteľností	Real estate transfer tax	Capital gains tax
	daň z nehnuteľností		
Slovenia	Dohodnina	Income tax	Income tax
	Davki občanov	Municipal income tax	Income tax
	Davek od dobička pravnih oseb	Corporate income tax	Corporation tax
			Income tax
	Posebni davek na bilančno vsoto bank in hranilnic	Savings bank assets tax	Insurance Premium tax
	Davek od prometa zavarovalnih poslov	Tax on insurance business cover	Insurance Premium tax
	Požarna taksa	Fire tax	

Vernon Coaker
Gillian Merron
Two of the Lords Commissioners of Her
Majesty's Treasury

27th June 2005

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Recovery of Duties and Taxes Etc. Due in Other Member States (Corresponding UK Claims, Procedure and Supplementary) Regulations 2004 (S.I.2004/674) (“the principal Regulations”) which make provision in respect of mutual assistance and recovery as between member States in relation to duties and taxes.

Regulation 1 provides for citation and commencement.

Regulation 2 provides for the amendment of the principal Regulations.

Regulation 3 amends the definitions of a Council Directive and Commission Directive which have been amended.

Regulation 4 makes two amendments to the Table in Part 2 of Schedule 1 to the principal Regulations. First it amends the heading to one of the columns in the Table to make clear that taxes listed in Council Directive 76/308/EEC (OJ L73, 19.3.1976, p18) are included as foreign claims. Second it extends the Table to make provision for corresponding UK claims in relation to foreign claims of the additional ten States which joined the European Union on 1st May 2004 under the Act of Accession (OJ L236, 23.09.2003, p.33).

These Regulations do not impose new costs on business.