
STATUTORY INSTRUMENTS

2004 No. 3207

TAXES
RECOVERY OF TAXES
CUSTOMS AND EXCISE
INSURANCE PREMIUM TAX

The Mutual Assistance Provisions Order 2004

Made - - - - *7th December 2004*
Laid before the House of
Commons - - - - *7th December 2004*
Coming into force - - *1st January 2005*

The Treasury, in exercise of the powers conferred upon them by section 197(5) of the Finance Act 2003⁽¹⁾, 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⁽²⁾, in the definition of the “Mutual Assistance Directive”, for “and [2003/93/EC](#)” substitute “, [2003/93/EC](#) and [2004/56/EC](#)”.

7th December 2004

Derek Twigg
Joan Ryan
Two of the Lords Commissioners of Her
Majesty’s Treasury

(1) [2003 c. 14](#).

(2) Section 197(4) was amended by article 3 of S.I.[2003/3092](#).

Status: This is the original version (as it was originally made).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

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](#).