

2004 No. 800

AGRICULTURE

TAXES

RECOVERY OF TAXES

CUSTOMS AND EXCISE

**The Recovery of Agricultural Levies Due in Other Member
States Regulations 2004**

Made - - - - *18th March 2004*

Laid before Parliament *18th March 2004*

Coming into force - - *13th April 2004*

The Secretary of State, being the Minister designated(a) for the purposes of section 2(2) of the European Communities Act 1972(b) in relation to the common agricultural policy of the European Community, in exercise of the powers conferred on her by that section, hereby makes the following Regulations:

Title and commencement

1. These Regulations may be cited as the Recovery of Agricultural Levies Due in Other Member States Regulations 2004 and shall come into force on 13th April 2004.

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

2. The Recovery of Duties and Taxes Etc. Due in Other Member States (Corresponding UK Claims, Procedure and Supplementary) Regulations 2004(c) shall be amended as follows.

3. In regulation 8 (contested recovery) omit paragraph (2).

(a) S.I. 1972/1811; as regards Scotland, see also section 57(1) of the Scotland Act 1998 (c. 46), which provides that, despite the transfer to the Scottish Ministers by virtue of that Act of functions in relation to observing and implementing obligations under Community law, any function of a Minister of the Crown in relation to any matter shall continue to be exercisable by him as regards Scotland for the purposes specified in section 2(2) of the European Communities Act 1972 (c.68); as regards Wales, see article 3(4) of S.I. 1999/2788; and as regards Northern Ireland, see article 3(2) of S.I. 2000/2812.

(b) 1972 c. 68; the function of the Minister of Agriculture, Fisheries and Food of making regulations under section 2(2) was transferred to the Secretary of State by the Ministry of Agriculture, Fisheries and Food (Dissolution) Order 2002 (S.I. 2002/794).

(c) S.I. 2004/674.

4. In Schedule 2 (adaptations) in paragraph 1 omit “other than agricultural levies of the European Community”.

18th March 2004

Whitty
Parliamentary Under-Secretary of State,
Department for Environment, Food and Rural Affairs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations give partial effect to Council Directive 76/308/EEC on mutual assistance for the recovery of claims resulting from operations forming part of the system of financing the European Agricultural Guidance and Guarantee Fund, and of the agricultural levies and customs duties (OJ No L 73, 19.3.76, p. 18) as amended by Council Directive 2001/44/EC (OJ No L 175, 28.6.01, p.17). The Regulations amend the Recovery of Duties and Taxes Etc. Due in Other Member States (Corresponding UK Claims, Procedure and Supplementary) Regulations 2004 (“the 2004 Regulations”) by extending the scope of certain provisions to include agricultural levies.

Regulation 8 of the 2004 Regulations provides for enactments which would apply to a claim for certain UK taxes and duties to apply also where a UK authority takes recovery or precautionary action pursuant to a request from an authority in another Member State in relation to a claim which is contested in that Member State. These Regulations amend regulation 8 to provide for it to apply, in addition, to contested foreign claims corresponding to UK claims for agricultural levies.

Paragraph 2 of Schedule 2 to the 2004 Regulations makes provision for section 126(2) to (4) and (6) to (8) of the Finance Act 1999 not to apply to claims by the authorities of another Member State corresponding to UK claims for interest on import and export duties other than agricultural levies. It also makes adaptations to section 126(1) and (5) in its application to such claims. These Regulations amend Schedule 2 so as to extend paragraph 2 to foreign claims corresponding to UK claims for agricultural levies.

£3.00

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under the authority and superintendence of Carol Tullo, Controller of Her Majesty's
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E0453 3/2004 140453T 19585

ISBN 0-11-048944-6



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