

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

Made - - - - 27th June 2005

Laid before the House of Commons 28th June 2005

Coming into force - - 19th July 2005

The Treasury, in exercise of the powers conferred upon them by paragraph 3(1) and (2) of Schedule 39 to the Finance Act 2002^(a) 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.

^(a) 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

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

3.—(1) Amend regulation 2 as follows.

(2) In paragraph (k) for “Council Directive 2002/93” substitute “Council Directive 2004/66/EC”(b).

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

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 Έκτακτη Εισφορά για την Άμυνα της Δημοκρατίας Φόρος Κεφαλαιουχικών Κερδών Φόρος Ακίνητης Ιδιοκτησίας	Income tax Special defence of democracy tax Capital gains tax Real estate tax	Income tax Income tax Capital gains tax Capital gains tax
Czech Republic	Daně z příjmů Daň z nemovitostí Daň dědická, daň darovací a daň z převodu nemovitostí	Income tax Land/estate tax Inheritance, gift and estate transfer tax	Income tax Capital gains tax Capital gains tax
Estonia	Tulumaks Sotsiaalmaks Maamaks	Income tax Social security/social insurance (contributions) tax Land tax	Income tax Income tax Capital gains tax
Hungary	személyi jövedelemadó társasági adó osztalékadó épitményadó telekadó	Personal income tax Corporation tax Capital return tax Estate tax Land tax	Income tax Corporation tax Capital gains tax Capital gains tax Capital gains tax
Latvia	iedzīvotāju ienākuma nodoklis nekustamā īpašuma nodoklis uzņēmumu ienākuma nodoklis	Income tax Real estate tax Corporate income tax	Income tax Capital gains tax Corporation tax
Lithuania	Gyventojų pajamų mokestis	Income tax	Income tax

(a) S.I. 2004/674.

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

(c) OJ L168, 1.5.2004, p68.

	<p>Pelno mokestis Įmonių ir organizacijų nekilnojamojo turto mokestis Žemės mokestis Mokestis už valstybinius gamtos išteklius Mokestis už aplinkos teršimą Naftos ir dujų išteklių mokestis Paveldimo turto mokestis</p>	<p>Corporate profit tax Tax on immovable property of enterprises and organisations Real estate tax Public natural resources tax Tax on enviromental pollution Petroleum and gas resources tax Inheritance tax</p>	<p>Corporation tax Corporation tax Capital gains tax Petroleum Revenue tax Corporation tax Petroleum Revenue tax Capital gains tax</p>
Malta	<p>Taxxa fuq l-income Taxxa fuq Dokumenti u Trasferimenti</p>	<p>Income tax Tax on Documents and Transfers</p>	<p>Income tax Insurance Premium Tax</p>
Poland	<p>Podatek dochodowy od osób prawnych Podatek dochodowy od osób fizycznych Podatek od czynności cywilnopranych</p>	<p>Corporate income tax Income tax Tax on civil law transactions</p>	<p>Corporation tax Income tax Capital gains tax</p>
Slovakia	<p>daň z príjmov fyzických osôb daň z príjmov právnických osôb daň z dedičstva daň z darovania daň z prevodu a prechodu nehnuteľností daň z nehnuteľností</p>	<p>Income tax Corporate income tax Inheritance tax Gift tax Gift tax Real estate transfer tax</p>	<p>Income tax Corporation tax Capital gains tax Capital gains tax Capital gains tax Capital gains tax</p>
Slovenia	<p>Dohodnina Davki občanov Davek od dobička pravnih oseb Posebni davek na bilančno vsoto bank in hranilnic Davek od prometa zavarovalnih poslov Požarna taksa</p>	<p>Income tax Municipal income tax Corporate income tax Savings bank assets tax Tax on insurance business cover Fire tax</p>	<p>Income tax Income tax Corporation tax Income tax Insurance Premium tax Insurance Premium tax</p>

*Vernon Coaker
Gillian Merron*

27th June 2005

Two of the Lords Commissioners of Her Majesty's Treasury

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.

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