

**2007 No. 3508**

**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 2007

*Made* - - - - *12th December 2007*

*Laid before the House of Commons* *13th December 2007*

*Coming into force* - - *3rd January 2008*

The Treasury make the following Regulations in exercise of the powers conferred by paragraph 3(1) and (2) of Schedule 39 to the Finance Act 2002(a) and paragraph 1A of Schedule 2 to the European Communities Act 1972(b).

**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 2007 and shall come into force on 3rd January 2008.

---

(a) 2002 c. 23.

(b) 1972 c. 68; paragraph 1A of Schedule 2 was inserted by section 28 of the Legislative and Regulatory Reform Act 2006 (c. 51).

**Amendment of the Recovery of Duties and Taxes Etc. in Other Member States (Corresponding UK Claims, Procedure and Supplementary) Regulations (S.I. 2004/674)**

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

3. In regulation 2 (interpretation) for paragraphs (k) and (l) substitute—

“(k) “Council Directive 2006/112/EC”(b) means that Directive as amended from time to time;

(l) “the Directive” means Commission Directive 2002/94/EC(c), as amended from time to time, being the Directive laying down detailed rules for implementing certain provisions of the Mutual Assistance Recovery Directive;”.

4. In Part 1 of Schedule 1 (Corresponding Claims), in Column 1, in the entry relating to Value Added Tax, for “77/388/EEC” substitute “2006/112/EC”.

5. In Part 2 of Schedule 1 at the end of the Table insert—

Bulgaria	данък върху доходите на физическите лица	Income tax	Income tax
	корпоративен данък	Corporation tax	Corporation tax
	данъци, удържани при източника	Tax debited at source	Income tax
	алтернативни данъци на корпоративния данък	Alternative corporation tax	Corporation tax
	окончателен годишен (патентен) данък	Turnover tax (final annual tax)	Income tax
Romania	impozitul pe venit	Income tax	Income tax
	impozitul pe profit	Capital gains tax	Capital gains tax
	impozitul pe veniturile obținute din România de nerezidenți	Foreign nationals' tax on Romanian income	Income tax
	impozitul pe veniturile microîntreprinderilor	Small business income tax	Income tax
	impozitul pe clădiri	Property tax	Capital gains tax
	impozitul pe teren	Land tax	Capital gains tax

*Dave Watts*

*Frank Roy*

12th December 2007

Two of the Lords Commissioners of Her Majesty's Treasury

(a) S.I. 2004/674, amended by S.I. 2005/1709.

(b) OJ No L 347, 11.12.06, p1.

(c) OJ No L 337, 13.12.04, p41.

## **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 3 amends two references to community legislation in the principal Regulations so that the legislation in question applies as amended from time to time. Regulation 4 makes a consequential amendment.

Regulation 5 extends the Table in Part 2 of Schedule 1 to the principal Regulations to make provision for corresponding UK claims in relation to foreign claims of Bulgaria and Romania following the accession of those States to the European Union.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

**2007 No. 3508**

**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 2007

£3.00

© Crown copyright 2007

Printed and published in the UK by The Stationery Office Limited  
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's  
Stationery Office and Queen's Printer of Acts of Parliament.

E1718 12/2007 171718T 19585

