

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Council Directive [76/308/EEC](#) relates to mutual assistance between member States for the recovery of claims relating to levies, duties, taxes and financing of the Common Agricultural Policy; and interest, costs and penalties related to such claims. Section 134 of and Schedule 39 to the Finance Act [2002 \(c 23\)](#) implement that Directive in the United Kingdom. Council Directive [2008/55/EC](#) (the 2008 Directive) consolidates and repeals earlier legislation, most notably, Council Directive [76/308/EEC](#) (the 1976 Directive) and these Regulations amend the definition of the “Mutual Assistance Recovery Directive” in section 134(2) of the Finance Act 2002 so that the definition refers to the Directive currently in force. These Regulations also apply transitional provisions so that requests for assistance made under the 1976 Directive are to be treated as if they had been made under the 2008 Directive. A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.