

S.I. No. 344 of 2003

R E G U L A T I O N S

entitled

**European Communities (Mutual Assistance for the Recovery of Claims relating to
Certain Levies, Duties, Taxes and Other Measures) (Amendment) Regulations 2003**

Made by the Minister for Finance

Pn, No: 662

Price: €0.76

I, CHARLIE MCCREEVY, Minister for Finance, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purposes of giving effect to Commission Directive 2002/94/EC of 9 December 2002¹, hereby make the following regulations:

1. These Regulations may be cited as the European Communities (Mutual Assistance for the Recovery of Claims relating to Certain Levies, Duties, Taxes and Other Measures)(Amendment) Regulations 2003.

2. The European Communities (Mutual Assistance for the Recovery of Claims relating to Certain Levies, Duties, Taxes and Other Measures) Regulations 2002 (S.I. No. 462 of 2002) are amended -

(a) in Regulation 2 (1) by substituting the following for the definition of “Commission Directive”:

“‘Commission Directive’ means Commission Directive No. 2002/94/EC of 9 December 2002;”,

(b) in Regulation 7 by substituting “Articles 2 to 28 of the Commission Directive” for “Articles 2 to 21 of the Commission Directive”,

¹ OJ No. L337 of 13 December 2002, p.41

and

- (c) in Regulation 8(3) by substituting “except as provided in paragraph (2)” for “except as provided in paragraph (3)”.

GIVEN under my Official Seal,

L.S. 24TH JULY 2003.

CHARLIE McCREEVY,

Minister for Finance

Explanatory Note

(This note is for information purposes only and does not form part of the Statutory Instrument)

These Regulations provide for the amendment of the European Communities (Mutual Assistance for the Recovery of Claims relating to Certain Levies, Duties, Taxes and Other Measures) Regulations, 2002. These regulations ensure that references to the Commission Directive in European Communities (Mutual Assistance for the Recovery of Claims relating to Certain Levies, Duties, Taxes and Other Measures) Regulations, 2002 (S.I. No. 462 of 2002) are references to Commission Directive 2002/94/EC which replaces an earlier Commission Directive (77/794/EEC) which sets out the detailed rules for implementing Council Directive 76/308/EEC. The rules as set out in Articles 2 to 28 of the Commission Directive detail how the competent authorities of the Member States interact with each other in regard to requests for information, requests for recovery and the accompanying paperwork.