

S.I. No. 851 of 2004

REGULATIONS

entitled

**European Communities (Mutual Assistance for the Recovery of Claims relating to
Certain Levies, Duties, Taxes and other Measures) (Amendment) Regulations 2004**

**PUBLISHED BY THE STATIONERY OFFICE
DUBLIN**

**To be purchased directly from the
GOVERNMENT PUBLICATIONS SALE OFFICE
SUN ALLIANCE HOUSE, MOLESWORTH STREET, DUBLIN 2
Or by mail order from
GOVERNMENT PUBLICATIONS, POSTAL TRADE SECTION,
51 ST. STEPHEN'S GREEN, DUBLIN 2,
(Tel: 01-6476834/35/36/37; Fax: 01 6476843)
or through any bookseller.**

Pn. No: 4111
Price: €0.76

I, BRIAN COWEN, 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 purpose of giving effect to Commission Directive 2004/79/EC of 4 March 2004¹, hereby make the following regulations:

1. (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 2004.

(2) These Regulations are deemed to have come into operation on 1 May 2004.

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 in Regulation 2(1) by substituting for the definition of “Commission Directive” (inserted by the European Communities (Mutual Assistance for the Recovery of Claims relating to Certain Levies, Duties, Taxes and Other Measures) (Amendment) Regulations 2003 (S.I. No.344 of 2003)) the following:

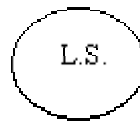
“ ‘Commission Directive’ means Commission Directive No. 2002/94/EC of 9 December 2002² as amended by Commission Directive 2004/79/EC of 4 March 2004¹; ”.

¹ OJ No. L 168 of 1 May 2004, p.68

² OJ No. L 337 of 13 December 2002, p.41

GIVEN under my Official Seal,

15 December 2004.



BRIAN COWEN,

Minster for Finance.

(This note is not part of the instrument and does not purport to be a legal interpretation)

Explanatory Note:

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 to facilitate the admission of the 10 new EU Member States. These regulations ensure that references to Commission Directive in the European Communities (Mutual Assistance for the Recovery of Claims relating to Certain Levies, Duties, Taxes and Other Measures) Regulations 2002, are references to Commission Directive 2002/94/EC as amended by Commission Directive 2004/79/EC. The effect of the change contained in Commission Directive 2004/79/EC is to add the 10 new Member States to the list of Member States in a form for returning information to the Commission contained in the annex to Commission Directive 2002/94/EC.