



STATUTORY INSTRUMENTS.

S.I. No. 249 of 2007

EUROPEAN COMMUNITIES (MUTUAL ASSISTANCE FOR THE
RECOVERY OF CLAIMS RELATING TO CERTAIN LEVIES, DUTIES,
TAXES AND OTHER MEASURES) (AMENDMENT) REGULATIONS 2007

(Prn. A7/1023)

EUROPEAN COMMUNITIES (MUTUAL ASSISTANCE FOR THE
RECOVERY OF CLAIMS RELATING TO CERTAIN LEVIES, DUTIES,
TAXES AND OTHER MEASURES) (AMENDMENT) REGULATIONS 2007

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 2006/84/EC of 23 October 2006¹, and giving further effect to Commission Directive No. 2002/94/EC of 9 December 2002², 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 2007.

(2) These Regulations are deemed to have come into operation on 1 January 2007.

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” (inserted by the European Communities (Mutual Assistance for the Recovery of Claims relating to Certain Levies, Duties, Taxes and Other Measures) (Amendment) Regulations 2004 (S.I. No. 851 of 2004)):

“ ‘Commission Directive’ means Commission Directive No. 2002/94/EC of 9 December 2002² as amended by Commission Directive 2004/79/EC of 4 March 2004³ and Commission Directive 2006/84/EC of 23 October 2006¹; ”.

(b) in Regulation 6 by substituting the following for paragraph (1):

“(1) The amount of any claim payable in accordance with Regulation 5(1) shall carry interest from the date when the amount of the claim becomes due and payable in accordance with Regulation 5(3) until payment, and the amount of such interest shall be determined by the formula—

¹OJ No. L 362, of 20 December 2006, p.99

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

³OJ No. L 168, of 1 May 2004, p.68

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 1st June, 2007.*

$$(T \times D) \times 0.0273\%$$

where—

T is the amount of the claim payable in accordance with Regulation 5(1), and

D is the number of days (including part of a day) in the period beginning on the date when the amount of the claim becomes due and payable in accordance with Regulation 5(3) and ending on the date of payment of the claim.”.



GIVEN under my Official Seal,
21 May 2007

BRIAN COWEN,
Minister for Finance.

EXPLANATORY NOTE:

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

These regulations transpose Commission Directive 2006/84/EC by amending 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 Bulgaria and Romania to the European Union. 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 amending Directives including Commission Directive 2006/84/EC of 23 October 2006 which deals with the admission of Bulgaria and Romania to the European Union.

The regulation also amends the European Communities (Mutual Assistance for the Recovery of Claims relating to Certain Levies, Duties, Taxes and Other Measures) Regulations 2002, to ensure that the rate of interest charged on an amount subject to recovery under S.I. 462 of 2002 shall be computed in accordance with the formula set out in the regulations. This brings the rate of interest and the computation of such interest in line with that that applies to other outstanding taxes and duties.

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