



STATUTORY INSTRUMENTS.

**S.I. No. 250 of 2007**



EUROPEAN COMMUNITIES (MUTUAL ASSISTANCE IN THE FIELD  
OF DIRECT TAXATION, CERTAIN EXCISE DUTIES AND TAXATION  
OF INSURANCE PREMIUMS) (AMENDMENT) REGULATIONS 2007

**(Prn. A7/1024)**

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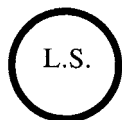
I, BRIAN COWEN, Minister for Finance, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purpose of giving effect to Council Directive 2006/98/EC of 20 November 2006<sup>1</sup>, hereby make the following regulations:

1. (1) These Regulations may be cited as the European Communities (Mutual Assistance in the Field of Direct Taxation, Certain Excise Duties and Taxation of Insurance Premiums) (Amendment) Regulations 2007.

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

2. The European Communities (Mutual Assistance in the Field of Direct Taxation, Certain Excise Duties and Taxation of Insurance Premiums) Regulations 2005 (S.I. No. 367 of 2005) are amended in Regulation 2(1) by substituting the following for the definition of “Council Directive”:

“ ‘Council Directive’ means Council Directive 77/799/EEC of 19 December 1977<sup>2</sup> as amended by Council Directive 79/1070/EEC of 6 December 1979<sup>3</sup>, Council Directive 92/12/EEC of 25 February 1992<sup>4</sup>, Council Directive 2003/93/EC of 7 October 2003<sup>5</sup>, Council Directive 2004/56/EC of 21 April 2004<sup>6</sup>, Council Directive 2004/106/EC of 16 November 2004<sup>7</sup> and Council Directive 2006/98/EC of 20 November 2006<sup>1</sup>;”.



GIVEN under my Official Seal,  
21 May 2007

BRIAN COWEN,  
Minister for Finance.

<sup>1</sup>OJ No. L363, of 20 December 2006, p.129

<sup>2</sup>OJ No. L336, of 27 December 1977, p. 15

<sup>3</sup>OJ No. L331, of 27 December 1979, p.8

<sup>4</sup>OJ No.76, of 23 March 1992, p. 1

<sup>5</sup>OJ No. L264, of 15 October 2003, p.23

<sup>6</sup>OJ No. L127, of 29 April 2004, p.70

<sup>7</sup>OJ No. L359, of 4 December 2004, p.30

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

## EXPLANATORY NOTE:

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

These regulations provide for the amendment of the European Communities (Mutual Assistance in the Field of Direct Taxation, Certain Excise Duties and Taxation of Insurance Premiums) Regulations 2005 (S.I. 367 of 2005), in connection with the admission of Bulgaria and Romania to the European Union. These Regulations ensure that references to the term “Council Directive” in the European Communities (Mutual Assistance in the Field of Direct Taxation, Certain Excise Duties and Taxation of Insurance Premiums) Regulations 2005 are references to the original Council Directive 77/799/EEC, as amended by all amending Directives, including Council Directive 2006/98/EC of 20 November 2006 which is concerned with the admission of Bulgaria and Romania to the European Union.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ón  
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,  
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FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA,  
51 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2  
(Teil: 01 - 6476834/35/36/37; Fax: 01 - 6476843)  
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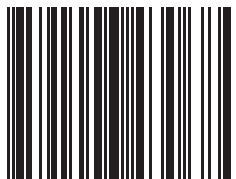
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