COMMISSION DIRECTIVE 2004/79/EC

of 4 March 2004

adapting Directive 2002/94/EC, in the field of taxation, by reason of the accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty of Accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia [1], and in particular Article 2(3) thereof,

Having regard to the Act of Accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia [2], and in particular Article 57(1) thereof,

Whereas:

(1) For certain acts which remain valid beyond 1 May 2004, and require adaptation by reason of accession, the necessary adaptations were not provided for in the 2003 Act of Accession, or were provided for but need further adaptations. All these adaptations need to be adopted before accession so as to be applicable as from accession.

(2) Pursuant to Article 57(2) of the Act of Accession, such adaptations are to be adopted by the Commission in all cases where the Commission adopted the original act.

(3) Commission Directive 2002/94/EC [3] should therefore be amended accordingly,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Directive 2002/94/EC is amended as set out in the Annex.

Article 2

Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by the date of accession at the latest. They shall forthwith communicate to the Commission the text of those provisions and a correlation table between those provisions and this Directive.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

Article 3

This Directive shall enter into force subject to, and as from the date of, the entry into force of the Treaty of Accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia.

Article 4

This Directive is addressed to the Member States.

Done at Brussels, 4 March 2004.

For the Commission
Günter VERHEUGEN
Member of the Commission

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[1] OJ L 236, 23.9.2003, p. 17.
[2] OJ L 236, 23.9.2003, p. 33.
[3] OJ L 337, 13.12.2002, p. 41.

ANNEX

TAXATION

Commission Directive 2002/94/EC of 9 December 2002 laying down detailed rules for implementing certain provisions of Council Directive 76/308/EEC on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures.

In Annex IV, the left column under 'Member State' is replaced by the following:

'Belgique/België

Česká Republika

Danmark

Deutschland

Eesti

Ελλάδα

España

France

Ireland

Italia

Κύπρος

Latvija

Lietuva

Luxembourg

Magyarország

Malta

Nederland

Österreich

Polska

Portugal

Slovenija

Slovensko

Finland/Suomi

Sverige

United Kingdom'