

**2004-03**      **Mutual Legal Assistance (European Union)**

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Subsidiary Legislation made under s.24.

**Mutual Legal Assistance (Taxes On Income, Capital and  
Insurance Premiums) Notice 2006**

**LN.2006/016**

*Commencement*                      **9.3.2006**

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**ARRANGEMENT OF PARAGRAPHS**

Paragraph

1.      Title.
2.      Taxes on income and capital.
3.      Taxes on insurance premiums.

## 2004-03 Mutual Legal Assistance (European Union)

### 2006/016 Mutual Legal Assistance (Taxes On Income, Capital and Insurance Premiums) Notice 2006

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*In exercise of the powers conferred on me by section 24 of the Mutual Legal Assistance (European Union) Act 2005 I have made the following Notice.*

#### **Title.**

1. This Notice may be cited as the Mutual Legal Assistance (Taxes On Income, Capital and Insurance Premiums) Notice 2006.

#### **Taxes on income and capital.**

2.(1) There shall be regarded as taxes on income and on capital, irrespective of the manner in which they are levied, all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the disposal of movable or immovable property, taxes on the amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.

(2) The taxes referred to in the paragraph above are at present such as are set out the table below—

<b>MEMBER STATE</b>	<b>APPLICABLE TAXES</b>
Austria	Einkommensteuer Körperschaftsteuer Grundsteuer Bodenwertabgabe Abgabe von land- und forstwirtschaftlichen Betrieben
Belgium	Impôt des personnes physiques — Personenbelasting Impôt des sociétés — Vennootschapsbelasting Impôt des personnes morales — Rechtspersonenbelasting Impôt des non-résidents — Belasting der niet-verblijfhouders
Cyprus	<i>Φόρος Εισοδήματος</i> <i>Έκτακτη Εισφορά για την Άμυνα της Δημοκρατίας</i> <i>Φόρος Κεφαλαιουχικών Κερδών</i> <i>Φόρος Ακίνητης Ιδιοκτησίας</i>
Czech Republic	Daně z příjmů Daň z nemovitostí Daň dědická, daň darovací a daň z převodu nemovitostí Daň z přidané hodnoty Spotřební daně
Denmark	Indkomstskat til staten Selskabsskat Den kommunale indkomstskat Den amtskommunale indkomstskat

	Folkepensionsbidragene Sømandsskat Den særlige indkomstskat Kirkeskat Formueskat til staten Bidrag til dagpengefonden
Estonia	Tulumaks Sotsiaalmaks Maamaks
Finland	Valtion tuloverot — de statliga inkomstskatterna Yhteisöjen tulovero — inkomstskatten för samfund Kunnallisvero — kommunalskatten Kirkollisvero — kyrkoskatten Kansaneläkevakuutusmaksu — folkpensionsförsäkringspremien Sairausvakuutusmaksu — sjukförsäkringspremien Korkotulon lähdevero — källskatten på ränteinkomst Rajoitetusti verovelvollisen lähdevero — källskatten för begränsat skattskyldig Valtion varallisuusvero — den statliga förmögenhetsskatten Kiinteistövero — fastighetsskatten
France	Impôt sur le revenu Impôt sur les sociétés Taxe professionnelle Taxe foncière sur les propriétés bâties Taxe foncière sur les propriétés non bâties
Germany	Einkommensteuer Körperschaftsteuer Vermögensteuer Gewerbesteuer Grundsteuer
Greece	<i>Φόρος εισοδήματος φυσικών προσώπων</i> <i>Φόρος εισοδήματος νομικών προσώπων</i> <i>Φόρος ακινήτου περιουσίας</i>
Hungary	személyi jövedelemadó társasági adó osztalékadó általános forgalmi adó jövedéki adó építményadó telekadó
Ireland	Income tax

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	Corporation tax Capital gains tax Wealth tax
Italy	Imposta sul reddito delle persone fisiche Imposta sul reddito delle persone giuridiche Imposta locale sui redditi
Latvia	iedzīvotāju ienākuma nodoklis nekustamā īpašuma nodoklis uzņēmumu ienākuma nodoklis
Lithuania	Gyventojų pajamų mokestis Pelno mokestis Įmonių ir organizacijų nekilnojamojo turto mokestis Žemės mokestis Mokestis už valstybinius gamtos išteklius Mokestis už aplinkos teršimą Naftos ir dujų išteklių mokestis Paveldimo turto mokestis
Luxembourg	Impôt sur le revenu des personnes physiques Impôt sur le revenu des collectivités Impôt commercial communal Impôt sur la fortune Impôt foncier
Malta	Taxxa fuq l-income
Netherlands	Inkomstenbelasting Vennootschapsbelasting Vermogensbelasting
Poland	Podatek dochodowy od osób prawnych Podatek dochodowy od osób fizycznych Podatek od czynności cywilnoprawnych
Portugal	Contribuição predial Imposto sobre a indústria agrícola Contribuição industrial Imposto de capitais Imposto profissional Imposto complementar Imposto de mais-valias Imposto sobre o rendimento do petróleo Os adicionais devidos sobre os impostos precedentes
Slovakia	daň z príjmov fyzickýchosôb daň z príjmov právnickýchosôb daň z dedičstva daň z darovania

	daň z prevodu a prechodu nehnuteľností daň z nehnuteľností daň z pridanej hodnoty spotrebné dane.
Slovenia	Dohodnina Davki občanov Davek od dobička pravnihoseb Posebni davek na bilančno vsoto bank in hranilnic
Spain	Impuesto sobre la Renta de las Personas Físicas Impuesto sobre Sociedades Impuesto Extraordinario sobre el Patrimonio de las Personas Físicas
Sweden	Den statliga inkomstskatten Sjömansskatten Kupongskatten Den särskilda inkomstskatten för utomlands bosatta Den särskilda inkomstskatten för utomlands bosatta artister m.fl. Den statliga fastighetsskatten Den kommunala inkomstskatten Förmögenhetsskatten

**Taxes on insurance premiums.**

3.(1) For the purposes of the principal Act, “taxes on insurance premiums” shall be construed in accordance with the table below—

<b>MEMBER STATE</b>	<b>TAX</b>
Austria	(i) Versicherungssteuer (ii) Feuerschutzsteuer
Belgium	(i) Taxe annuelle sur les contrats d’assurance (ii) Jaarlijkse taks op de verzekeringcontracten
Cyprus	
Czech Republic	
Denmark	(i) Afgift af lystfartøjsforsikringer (ii) Afgift af ansvarsforsikringer for motorkøretøjer m.v. (iii) Stempelafgift af forsikringspræmier
Estonia	
Germany	(i) Versicherungssteuer (ii) Feuerschutzsteuer
Greece	(i) Φόρος κύκλου εργασιών (Φ.Κ.Ε) (ii) Τέλη Χαρτοσήμου

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Finland	(i) Eräistä vakuutusmaksuista suoritettava vero/skatt på vissa försäkringspremier (ii) Palosuojelumaksu/brandskyddsavgift
France	Taxe sur les conventions d'assurances
Hungary	
Ireland	levy on insurance premiums
Italy	Imposte sulle assicurazioni private ed I contratti vitalizi di cui alla legge 29.10.1967 No 1216
Latvia	
Lithuania	
Luxembourg	(i) Impôt sur les assurances (ii) Impôt dans l'intérêt du service d'incendie
Malta	
Netherlands	Assurantiebelasting
Poland	
Portugal	Imposto de selo sobre os prémios de seguros
Slovakia	
Slovenia	
Spain	Impuesto sobre la prima de seguros
Sweden	

(2) "Taxes on insurance premiums" include claims relating to taxes identical or analogous to those set out above and which supplement or replace the above-listed taxes on insurance premiums.