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COMMISSION OF THE EUROPEAN COMMUNITIES

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2009/0007 (CNS)

Proposal for a

COUNCIL DIRECTIVE

concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures

EXPLANATORY MEMORANDUM

CONTEXT OF THE PROPOSAL

Grounds for and objectives of the proposal

Arrangements for mutual recovery assistance were first set out in Council Directive 1976/308/EEC of 15 March 1976, as codified by Council Directive 2008/55/EC of 26 May 2008, on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures. This instrument, however, has proved insufficient to meet the requirements of the internal market as it has evolved over the last 30 years.

As evidenced by the case law of the Court of Justice, an efficient cooperation and recovery system in the field of taxation proves to be one of the cornerstones of the internal market, in that it allows and incites Member States to remove discriminatory protective measures in transfrontier transactions which they have adopted for fear of tax evasion and tax losses.

Member States have time and again deplored the insufficiency (slowness, disparity, lack of coordination, intransparency) of the legal measures at their disposal under Directive 1976/308/EEC. It therefore appears now necessary to make provisions for an improved recovery assistance system within the internal market which will guarantee swift, efficient and uniform recovery assistance procedures among Member States.

General context

National provisions on recovery are applicable only within national territories. It is not possible for administrative authorities themselves to recover taxes outside the territory of their own Member State. At the same time, the mobility of persons and capital is increasing, and fraudsters take advantage of the territorial limitation of the authorities' competences to organise insolvencies in countries where they have tax debts.

The free movement provisions of the EC Treaty make it difficult for Member States to ask for guarantees for the payment of taxes due on their territory. Member States are therefore increasingly requesting the recovery assistance of other Member States. (In 2003, Member States received 3355 assistance requests; by 2007, this was up to 11794). However, the amounts effectively recovered only amount to approximately 5 % of the amounts for which recovery assistance is requested.

Under these circumstances of an ever increasing need for recovery assistance but a poor result reached so far, it is absolutely necessary to reform drastically the functioning of the mutual recovery assistance. To enable tax officials to cope with the increased number of requests, it is necessary to adopt new rules that are easier to apply, and to facilitate the use of the assistance instruments in practice. To boost the recovery ratio, it is necessary to change the conditions for assistance requests and to develop a system of spontaneous information exchange.

Such a reform is particularly important in the fight against VAT fraud, of which the volume leads to major distortions of the normal competition conditions in the internal market, and which affects largely the Member States' and the Community's budget. The effect of Directive 2000/65/EC, which abolished the possibility of requesting

designated VAT representatives, and the expansion of VAT fraud - especially the so-called carousel fraud - has led to a situation where 57,50 % of all recovery requests relate to VAT claims (situation in 2007). At the same time, the proposed extension of the scope of the new legislation - to cover all taxes and duties and liability claims for losses caused by non-payment of the taxes and duties - also implies the need for a new organisation of the mutual recovery assistance between Member States.

Existing provisions in the area of the proposal

The existing legislation is based on Directive 1976/308/EEC of 15 March 1976, which was codified by Directive 2008/55/EC of 26 May 2008 on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures. The scope of the existing legislation is limited. The existing legislation does not provide for uniform instruments for enforcement or precautionary measures. The current problems linked to the recognition and translation of instruments emanating from another Member State are a major cause of the inefficiency of the present assistance rules. Moreover, under the existing provisions, requests for mutual assistance are subject to strict conditions which have a negative impact on the recovery effect.

Consistency with the other policies and objectives of the Union

Not applicable.

CONSULTATION OF INTERESTED PARTIES AND IMPACT ASSESSMENT

Consultation of interested parties

Consultation methods, main sectors targeted and general profile of respondents

The Member States were consulted by means of a questionnaire and discussions held in the Recovery Committee.

Summary of responses and how they have been taken into account

The general opinion of Member States is that the existing recovery assistance needs to be improved and strengthened. It was suggested to extend the scope of the EC legislation, so as to avoid tax administrations having to use different agreements, and to extend the opportunities for requesting assistance and to facilitate the use of mutual assistance. These suggestions have been taken up in the proposal.

Collection and use of expertise

There was no need for external expertise.

Impact assessment

No impact assessment has been made for this proposal.

A legal act is necessary to solve the problems caused by the territorial limitation of the national authorities' recovery competences.

The other option considered was to amend the existing Directive. However, this was

not considered appropriate, given the size and the impact of the proposed reform.

LEGAL ELEMENTS OF THE PROPOSAL

Summary of the proposed action

The Commission is proposing a new Council Directive on mutual assistance for the recovery of taxes, duties and other measures.

The scope of the mutual recovery assistance should be extended to other taxes and duties than those already covered now, as the non-payment of any kind of tax or duty affects the proper functioning of the internal market. The scope should also be extended to compulsory social security contributions.

Uniform instruments permitting enforcement or precautionary measures need to be adopted, in order to avoid problems of recognition and translation of instruments emanating from another Member State. For the same reason, it is also appropriate to adopt a standard form for the notification of documents, relating to these claims, on the territory of another Member State.

In order to obtain information relevant for recovery purposes, national officials should have the competence to act on the territory of other Member States, and a system of spontaneous information exchange should be developed. The conditions for requesting assistance should become less strict, at least in certain circumstances, in order to improve the recovery chances. The adoption of common request forms should also facilitate the assistance. Other revisions are likewise aimed at facilitating assistance in practice and making the legislation easier to apply.

Legal basis

Articles 93 and 94 of the EC Treaty.

Subsidiarity principle

The subsidiarity principle applies insofar as the proposal does not fall under the exclusive competence of the Community.

The objectives of the proposal cannot be sufficiently achieved by the Member States for the following reason(s).

The objectives of the proposal cannot be sufficiently achieved by the individual Member States for the following reason(s): in order to establish an efficient recovery assistance system, common rules and uniform instruments have to be adopted. Furthermore, as confirmed by many Commission documents, the fight against tax fraud requires action at EU level.

Mutual recovery assistance between these authorities could also be based on bilateral or multilateral agreements. Such provisions are normally incorporated in double taxation agreements. However, their scope is generally limited to income taxes, while recovery assistance should also be granted for other taxes and duties. Furthermore, individual actions of Member States do not suffice to fight against transnational tax

fraud.

Community action will better achieve the objectives of the proposal for the following reason(s).

Community action will be more effective, thanks to the adoption of a global set of binding EU rules, applying to all types of taxes and other duties. Applying the same instruments and forms, the same conditions and the same methods for mutual recovery assistance with regard to all these taxes and duties facilitates the work of the authorities and improves the results of this assistance.

The authorities concerned will be able to treat requests easier and faster and to exchange relevant information more rapidly. They will have more possibilities to apply recovery or precautionary measures.

The EC legislation on mutual recovery assistance deals with the relationship between the national authorities. However, the proposal does not affect the Member States' competence to determine the enforcement and precautionary measures available under their internal legislation.

The proposal therefore complies with the subsidiarity principle.

Proportionality principle

The proposal complies with the proportionality principle for the following reason(s).

The adoption of common rules on mutual recovery assistance for all kind of taxes constitutes in itself an enormous simplification. The adoption of common rules with regard to the conditions, the methods of assistance, the format of the requisite instruments for recovery or precautionary measures, and the request forms is necessary to facilitate day-to-day administrative practice.

The Member States remain entirely responsible for the way they proceed with recovery or precautionary measures under their national legislation.

The proposed action will not mean any additional financial and administrative burdens for the Community, national governments, regional and local authorities, economic operators and citizens, but should on the contrary rationalise the available resources and reduce the costs.

Choice of instruments

Proposed instruments: directive.

Other means would not be adequate for the following reason(s).

A legal act is required to provide a legal basis for mutual recovery assistance between the administrative authorities of different Member States. The proposed Directive is intended to replace the existing Directive 2008/55/EC.

New elements, such as the obligation to communicate certain information spontaneously (Art. 5), the possibility for officials of the applicant Member State to be

present during administrative enquiries carried out in the territory of the requested Member State and to take an active part in this enquiry, exercising the powers of inspection conferred on officials of the requested Member State (Art. 6), adoption of a uniform standard form for the notification of documents (Art. 8), the adoption of a uniform instrument for enforcement measures (Art. 11) and the uniform instrument for precautionary measures (Art. 15(3)), the minimum amounts for the costs that can be charged (Art. 19), the common standard request forms (Art. 20), the national legislation that will have to be applied when executing a request for assistance with regard to a tax or duty when there is no similar levy in the requested Member State (Art. 22) clearly go beyond what national legislation alone could put in place.

BUDGETARY IMPLICATION

The proposal has no implication for the Community budget.

ADDITIONAL INFORMATION

Simplification

The proposal provides for simplification of legislation, simplification of administrative procedures for public authorities (EU or national).

The legislation is simplified as the proposed act comprises common measures which are easy to interpret and apply. Furthermore, this Directive will have the effect that Member States do no longer need to conclude other bilateral or multilateral agreements to organise recovery assistance.

Administrative authorities will be able to use common tools and instruments in a predefined organisational network (e.g. uniform instrument for enforcement or precautionary measures, without the need to have it recognised or replaced in the requested Member State; standard request forms; standard form for notification of documents; automatic translation of standard forms; electronic communication; general acceptance of digital documents; fixed minimum costs). This will simplify their work. Extending the scope of EU legislation will mean that administrative authorities will not need to have recourse to different sets of legislation, each with their own rules and conditions, depending on the type of claim for which they are requesting recovery assistance.

Repeal of existing legislation

The adoption of the proposal will lead to the repeal of existing legislation.

Detailed explanation of the proposal

Chapter I contains general provisions, explaining the subject matter (Art. 1), the scope (Art. 2) and provisions with regard to the organisation (Art. 3). As far as the scope is concerned, the Directive applies to all taxes and duties levied by or on behalf of a Member State or on behalf of the EC, and taxes and duties levied by or on behalf of Member States' territorial or administrative subdivisions, as well as compulsory social security contributions.

Chapter II deals with the exchange of information. Besides the existing possibility for requesting information (Art. 4), Member States will have to exchange information spontaneously (Art. 5). Further, officials of the applicant Member State will be able to be present in administrative offices in the requested Member State or to participate actively - with the same powers as the officials of the requested Member State - in administrative enquiries on the territory of the requested Member State (Art. 6).

Chapter III deals with assistance for the notification of documents (Art. 7 - 8). The procedure for notification will be simplified. The validity of other notification methods is also confirmed.

Chapter IV concerns recovery or precautionary measures. Conditions for making a request will become less strict. Experience shows that the older the claim, the slimmer the recovery chances. In certain circumstances, it would be possible to send recovery requests at an early stage (Art. 10). The adoption of a uniform instrument for enforcement in the requested Member State (Art. 11) will obviate the need for having national instruments acknowledged, completed, replaced or translated. With regard to precautionary measures, the Directive would also cover situations where the claim is not yet the subject of an instrument which enables enforcement to go ahead in the applicant Member State (Art. 15). This should help to avoid situations where fraudsters organise insolvencies before an enforcement instrument is established. The adoption of a uniform instrument enabling precautionary measures to be taken in the requested Member State should constitute a basis for such action, again without any need to have national instruments acknowledged, completed, replaced or translated. Furthermore, the Directive contains detailed rules on how to calculate the five-year time period, which is the limit to the obligation to provide recovery assistance (Art. 17). The regime concerning the suspension or interruption of the limitation period is reformed, to make it easier to apply and to guarantee better recovery chances (Art. 18). A guaranteed minimum of the costs that can be charged if the person does not freely pay the requested amount could become an incentive for the requested Member States to devote sufficient resources to recovery assistance (Art. 19).

Chapter V contains some general rules governing all types of assistance requests. These relate to the use of standard forms, the communication by electronic means (Art. 20), the use of languages (Art. 21), the legislation applying to the execution of a request (Art. 22) and the disclosure of documents and information (Art. 23).

Chapter VI contains final provisions. In cases in which this Directive applies, Member States should not use other mutual assistance arrangements (Art. 24). The provisions of this chapter also deal with the Recovery Committee (Art. 25), the implementing provisions (Art. 26), the evaluation (Art. 27), the transposition (Art. 28), the repeal of the present Directive (Art. 29), and the entry into force of the Directive (Art. 30).

(Explanatory memorandum validated - 12 600 characters - complying with DGT norm.)

Proposal for a

COUNCIL DIRECTIVE

concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Articles 93 and 94 thereof,

Having regard to the proposal from the Commission¹,

Having regard to the opinion of the European Parliament²,

Having regard to the opinion of the European Economic and Social Committee³,

Whereas:

- (1) Community and national financial interests must be protected so as to safeguard the competitiveness and fiscal neutrality of the internal market.
- (2) Arrangements for mutual assistance for recovery were first set out in Council Directive 1976/308/EEC of 15 March 1976 on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures. That Directive and the acts amending it were codified by Council Directive 2008/55/EC of 26 May 2008 on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures⁴. Those arrangements, however, while providing a first step towards improved recovery procedures within the Community by approximating applicable national rules, have proved insufficient to meet the requirements of the internal market as it has evolved over the last 30 years. As evidenced by the case law of the Court of Justice of the European Communities, an efficient cooperation and recovery system in the field of taxation proves to be one of the cornerstones of the internal market, in that it allows and encourages Member States to remove discriminatory protective measures in trans-frontier transactions, which they have adopted for fear of tax evasion and tax losses.
- (3) In order to cope with the increase in assistance requests and to deliver better results, it is necessary to make this recovery assistance more efficient and effective and to facilitate it in practice. Therefore, the rules under which the competent authorities of

¹ OJ C , , p. .

² OJ C , , p. .

³ OJ C , , p. .

⁴ OJ L 150, 10.6.2008, p. 28.

the Member States are to afford assistance as well as the rights and obligations of all the parties concerned should be clearly defined.

- (4) This Directive should not affect the Member States' competence to determine the recovery measures available under their internal legislation. However, it is necessary to ensure that neither disparities between national laws nor lack of coordination between competent authorities jeopardise the seamless operation of the mutual assistance system provided for in this Directive.
- (5) To better safeguard the financial interests of the Member States and the neutrality of the internal market, it is necessary to extend the scope of mutual assistance for recovery to claims relating to taxes and duties other than those already covered by Directive 2008/55/EC. The distortion of the normal competition conditions can indeed be caused by the non-payment of any kind of tax or duty. Moreover, such extension is in line with the evolution of other international recovery assistance instruments. Rules concerning assistance for recovery should also apply to the recovery of compulsory social security contributions and to claims resulting from the various measures which form part of the system of total or partial financing of the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development. They should also apply to the recovery of interest, administrative penalties and fines, with the exclusion of any penalty of a criminal nature, and costs incidental to claims falling within the scope of this Directive.
- (6) Mutual assistance should consist of the following: the requested authority should on the one hand supply the applicant authority with the information which the latter needs in order to recover claims arising in its Member State and notify the debtor of all instruments relating to such claims emanating from the applicant Member State, and on the other hand, it should recover, at the request of the applicant authority, the claims arising in the applicant Member State, or take precautionary measures to guarantee the recovery of these claims.
- (7) The adoption of a uniform instrument to be used for enforcement measures and a uniform instrument permitting precautionary measures in the requested Member State, as well as the adoption of a uniform standard form for notification of instruments and decisions relating to the claim, should resolve the problems of recognition and translation of instruments emanating from another Member State, which constitute a major cause of the inefficiency of the current arrangements for assistance.
- (8) Exchanges of information for recovery purposes should no longer be made solely at the request of the applicant authority. Spontaneous exchange of information on specific tax refunds should take place and it should be possible for tax officials to be present in administrative offices and to participate actively in administrative enquiries in another Member State, or to have simultaneous controls. Provision should also be made for more direct information exchange between services with a view to making assistance faster and more efficient.
- (9) Given the increasing mobility within the internal market, and the restrictions imposed by the Treaty or other legislation on the guarantees that can be requested from taxpayers not established within the national territory, the possibilities for requesting recovery or precautionary measures in another Member State should be extended. As the age of a claim is a critical factor, it should be possible for Member States to make a

request for mutual assistance where it can be expected that the recovery can be achieved in a faster and more efficient way in the requested Member State, even though the domestic means of recovery have not yet been fully exhausted.

- (10) A general obligation to communicate requests and documents in a digital form and via an electronic network, and with precise rules on the translation of requests and documents, should allow Member States to handle requests faster and more easily.
- (11) During the recovery procedure in the requested Member State, the claim, the notification made by the authorities of the applicant Member State or the instrument authorising its enforcement may be contested by the person concerned. It should be laid down in such cases that the person concerned must bring the action before the competent body of the applicant Member State and that the requested authority must suspend, unless the applicant authority requests otherwise, any enforcement proceedings which it has begun until a decision is taken by the aforementioned competent body.
- (12) To encourage Member States to devote sufficient resources to the recovery of other Member States' claims, the requested Member State should be able to recover the costs related to recovery from the debtor. The possibility of charging fixed costs should contribute to increase the efficiency of the recovery actions taken by the requested authority.
- (13) When executing a request for assistance, the requested authority should in principle make use of the powers provided under its national laws applying to claims concerning the same or, in the absence of the same, a similar tax or duty. In the absence of a similar tax or duty, the requested authority should make use of the powers provided under the laws of its Member State which apply to claims concerning the tax levied on personal income. This use of national legislation should also apply with regard to the privileges accorded to claims arising in the requested Member State.
- (14) With regard to questions on limitation, it is necessary to simplify the existing rules, by providing that the suspension or interruption of periods of limitation is in general determined according to the laws in force in the requested Member State, except where suspension or interruption of the period of limitation is not possible under the laws in force in that State.
- (15) It should be laid down that documents and information communicated in the course of mutual assistance may be used for other purposes, in so far as this is allowed under the legislation of the Member State receiving these documents and information.
- (16) In order to avoid complexity and to facilitate the work of the officials dealing with recovery assistance, the mutual recovery assistance between Member States with regard to claims falling within the scope of this Directive should be based only on this Directive and not on other bilateral or multilateral agreements.

- (17) The measures necessary for the implementation of this Directive should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission⁵.
- (18) Since the objectives of the action to be taken, namely the provision of a uniform system of recovery assistance within the internal market, cannot be sufficiently achieved by the Member States and can therefore, by reason of the uniformity, effectiveness and efficiency required, be better achieved at Community level, the Community may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty. In accordance with the principle of proportionality, as set out in that Article, this Directive does not go beyond what is necessary in order to achieve those objectives.
- (19) This Directive respects the fundamental rights and observes the principles which are recognised in particular by the Charter of Fundamental Rights of the European Union,

HAS ADOPTED THIS DIRECTIVE:

CHAPTER I

GENERAL PROVISIONS

Article 1

Subject matter

This Directive lays down the rules under which the competent administrative authorities in the Member States are to provide assistance for the recovery in each Member State of any claims referred to in Article 2 which arise in another Member State.

Article 2

Scope

1. This Directive shall apply to claims relating to all taxes and duties of any kind levied by or on behalf of a Member State or on behalf of the Community.
2. This Directive shall apply to claims relating to the following:
 - (a) all taxes and duties levied by or on behalf of the Member States' territorial or administrative subdivisions, including the local authorities;
 - (b) compulsory social security contributions payable to the Member State or a subdivision of the Member State, or to social security institutions established under public law;
 - (c) refunds, interventions and other measures forming part of the system of total or partial financing of the European Agricultural Guarantee Fund (EAGF) and the

⁵ OJ L 184, 17.7.1999, p. 23.

European Agricultural Fund for Rural Development (EAFRD), including sums to be collected in connection with these actions;

- (d) levies and other duties provided for under the common organisation of the market for the sugar sector.

3. This Directive shall apply to all claims relating to:

- (a) penalties and fines relating to the claims for which mutual assistance may be requested in accordance with paragraphs 1 and 2, imposed by the administrative authorities that are competent to levy the taxes or duties concerned;
- (b) interest and costs relating to the claims for which mutual assistance can be requested in accordance with paragraphs 1 and 2.

Article 3 *Organisation*

1. The Member States shall designate the authorities (hereinafter "competent authorities"), in whose name this Directive is to be applied, whether directly or by delegation.
2. Each Member State shall designate a single central liaison office ("the central liaison office") which shall have principal responsibility for contacts with other Member States and the Commission in the field of mutual assistance covered by this Directive.
3. Each Member State may designate liaison offices which shall be responsible for contacts with other Member States concerning mutual assistance with regard to one or more specific types or categories of the taxes and duties referred to in Article 2.
4. Each Member State may designate offices other than the central liaison office or liaison offices as liaison departments.

Liaison departments shall request or grant mutual assistance under this Directive in relation to a specific territorial competence or a specialised operational responsibility.

5. Each Member State shall inform the other Member States and the Commission of its central liaison office and any liaison offices or liaison departments which it has designated.
6. Where a liaison office or a liaison department sends or receives a request for assistance or a reply to such a request, or where it sends officials to or receives officials from another Member State in accordance with Article 6, it shall inform the central liaison office of its Member State under the arrangements laid down by the latter.

CHAPTER II EXCHANGE OF INFORMATION

Article 4 Request for information

1. At the request of a central liaison office, a liaison office or a liaison department of a Member State (hereinafter "the applicant authority"), the central liaison office, a liaison office or a liaison department of the Member State to which the request is made (hereinafter "the requested authority") shall provide any information which might be relevant to the applicant authority in the recovery of its claims as referred to in Article 2.

For the purpose of providing that information, the requested authority shall arrange for the carrying-out of any administrative enquiries necessary to obtain it.

2. The requested authority shall not be obliged to supply information:
 - (a) which it would not be able to obtain for the purpose of recovering similar claims arising in the Member State in which it is situated (hereinafter "the requested Member State");
 - (b) which would disclose any commercial, industrial or professional secrets;
 - (c) the disclosure of which would be liable to prejudice the security of or be contrary to the public policy of the requested Member State.
3. The requested authority shall inform the applicant authority of the grounds for refusing a request for information.

Article 5 Spontaneous exchange of information

The central liaison offices shall exchange information concerning refunds of taxes, other than value added tax, by the national tax authorities, if those refunds relate to persons established in another Member State and concern amounts exceeding EUR 10 000.

Article 6 Presence in administrative offices and participation in administrative enquiries

1. By agreement between the applicant authority and the requested authority and in accordance with the arrangements laid down by the latter, officials authorised by the applicant authority may, with a view to receiving information referred to in Article 4(1), be present in the offices where the administrative authorities of the requested Member State carry out their duties.

Where the information concerned is contained in documentation to which the competent authorities of the requested Member State have access, the officials of the

Member State in which the applicant authority is situated (hereinafter "the applicant Member State") shall be given copies of that documentation.

2. By agreement between the applicant authority and the requested authority and in accordance with the arrangements laid down by the latter, officials authorised by the applicant authority may, with a view to receiving information referred to in Article 4(1), be present during administrative enquiries carried out in the territory of the requested Member State.

Where officials of the applicant Member State are present during administrative enquiries pursuant to the first subparagraph, they may exercise the powers of inspection conferred on officials of the requested Member State, on condition that they exercise those powers in accordance with the laws, regulations or administrative provisions of the requested Member State.

Any refusal of the person under investigation to respect the inspection measures of the officials of the applicant Member State shall be treated by the requested Member State as a refusal committed against its own officials.

3. Officials authorised by the applicant authority who make use of the possibilities offered by paragraphs 1 and 2 must at all times be able to produce written authority stating their identity and their official capacity.

CHAPTER III

ASSISTANCE FOR THE NOTIFICATION OF DOCUMENTS

Article 7

Request for notification of certain documents relating to claims

1. At the request of the applicant authority, the requested authority shall notify to the addressee all instruments and decisions, including those of a judicial nature, which emanate from the applicant Member State and which relate to a claim as referred to in Article 2 or to its recovery.
2. The requested authority shall forthwith inform the applicant authority of any action taken on its request for notification and, more especially, of the date of notification of the instrument or decision to the addressee.

Article 8

Means of notification

1. The requested authority shall ensure that notification in the requested Member State is made in one of the following ways:
 - (a) by way of notification, effected in accordance with the national laws, regulations and administrative practices in force in the requested Member State;

- (b) by sending, by registered mail or electronically, a standard form to which the instrument or decision emanating from the applicant Member State is attached; for this standard form, the model set out in Annex I shall be used.

The standard form referred to in point (b) shall be translated into the official language, or one of the official languages, of the requested Member State. However, the translation of the instrument or decision attached thereto into an official language of the requested Member State shall not be required.

2. Paragraph 1 shall be without prejudice to any other form of notification made by a competent authority of the applicant Member State in accordance with the rules in force in that Member State.

A competent authority established in the applicant Member State may notify any document directly by registered mail or electronically to a person within the territory of another Member State.

CHAPTER IV

RECOVERY OR PRECAUTIONARY MEASURES

Article 9

Request for recovery

1. At the request of the applicant authority, the requested authority shall recover claims which are the subject of an instrument permitting enforcement in the applicant Member State.
2. As soon as any relevant information relating to the matter which gave rise to the request for recovery comes to the knowledge of the applicant authority, it shall forward it to the requested authority.

Article 10

Conditions governing a request for recovery

1. The applicant authority may not make a request for recovery if and as long as the claim and/or the instrument permitting its enforcement in the applicant Member State are contested in that Member State, except in cases where the third subparagraph of Article 13(4) is applied.
2. Before the applicant authority makes a request for recovery, appropriate recovery procedures available in its Member State must be applied, except in the following situations:
 - (a) where it is expected that those procedures will not result in the payment in full of the claim;
 - (b) where the applicant authority has specific information leading it to believe that recovery can be achieved only in the requested Member State or that it can be

achieved faster and more efficiently in that State; in such a case, the request shall be duly motivated;

- (c) where the claim arises as a result of the application of Article 205 of Council Directive 2006/112/EC and the taxable person who has been held to be jointly and severally liable for the VAT debt has established his business in the requested Member State and has no establishment in the applicant Member State.

Article 11

Instrument permitting enforcement in the requested Member State and other accompanying documents

1. Any request for recovery shall be accompanied by a uniform instrument permitting enforcement in the requested Member State, for which the standard form set out in Annex II shall be used.

This uniform instrument for enforcement in the requested Member State shall constitute the basis for the recovery and precautionary measures taken in the requested Member State. It shall not be subject to any act of recognition, supplementing or replacement in that Member State.

2. The initial instrument permitting enforcement, drawn up for permitting enforcement measures in the applicant Member State and relating to the claim for which recovery assistance is requested, shall be attached to the uniform instrument permitting enforcement in the requested Member State. This initial instrument shall not be subject to any act of recognition, supplementing or replacement in the requested Member State.

The validity of the recovery and precautionary measures taken in the requested Member State on the basis of the uniform instrument for enforcement in that State, shall not be affected by the fact that the attached initial instrument permitting enforcement in the applicant Member State is not translated in an official language of the requested Member State.

3. The request for recovery of a claim may be accompanied by other documents relating to the claim, issued in the applicant Member State.

Article 12

Execution of the request for recovery

1. For the purpose of the recovery in the requested Member State, any claim in respect of which a request for recovery has been made shall be treated as if it were a claim of the requested Member State, unless this Directive provides otherwise.

The requested Member State shall recover the claim in its own currency.

2. The requested authority shall inform the applicant authority immediately of any action it has taken on the request for recovery.

3. The entire amount of the claim that is recovered by the requested authority shall be remitted to the applicant Member State.
4. From the date on which the recovery request is received, the requested authority shall charge interest for late payment insofar as this is allowed by and under the laws, regulations and administrative provisions in force in the requested Member State.

That interest shall also be remitted to the applicant Member State.

5. The requested authority may, where the laws, regulations or administrative provisions in force in its Member State so permit, and after consultation with the applicant authority, allow the debtor time to pay or authorise payment by instalment.

Any interest charged by the requested authority in respect of such extra time to pay shall also be remitted to the applicant Member State.

Article 13 *Disputes*

1. Disputes concerning the claim, the initial instrument permitting enforcement in the applicant Member State or the uniform instrument permitting enforcement in the requested Member State and disputes concerning the validity of a notification made by a competent authority of the applicant Member State shall fall within the competence of the competent bodies of the applicant Member State. If, in the course of the recovery procedure, the claim, the initial instrument permitting enforcement in the applicant Member State or the uniform instrument permitting enforcement in the requested Member State is contested by an interested party, the requested authority shall inform that party that such an action must be brought by the latter before the competent body of the applicant Member State, in accordance with the laws in force there.
2. Disputes concerning the enforcement measures taken in the requested Member State or concerning the validity of a notification made by a competent authority of the requested Member State shall be brought before the competent body of that Member State in accordance with its laws and regulations.
3. Where an action as referred to in paragraph 1 has been brought before the competent body of the applicant Member State, the applicant authority shall inform the requested authority thereof and shall indicate the extent to which the claim is not contested.
4. As soon as the requested authority has received the information referred to in paragraph 3, either from the applicant authority or from the interested party, it shall suspend the enforcement procedure, as far as the contested part of the claim is concerned, pending the decision of the body competent in the matter, unless the applicant authority requests otherwise in accordance with the third subparagraph of this paragraph.

Should the requested authority deem it necessary, and without prejudice to Article 15, that authority may take precautionary measures to guarantee recovery in so far as the laws or regulations in force in its Member State allow such action.

The applicant authority may, in accordance with the laws, regulations and administrative practices in force in its Member State, ask the requested authority to recover a contested claim or the contested part of a claim, in so far as the relevant laws, regulations and administrative practices in force in the requested Member State allow such action. Any such request shall be reasoned. If the result of contestation is subsequently favourable to the debtor, the applicant authority shall be liable for reimbursing any sums recovered, together with any compensation due, in accordance with the laws in force in the Member State of the requested authority.

Article 14
Amendment of the request for recovery assistance

1. The applicant authority shall inform the requested authority immediately of any subsequent amendment to its request for recovery or of the withdrawal of its request, indicating the reasons for amendment or withdrawal.
2. If the amendment of the request is caused by a decision of the competent body referred to in Article 13(1), the applicant authority shall communicate a revised instrument permitting enforcement in the requested Member State. The requested authority shall then proceed with further recovery measures on the basis of the revised instrument.

Articles 11 and 13 shall apply in relation to the revised instrument.

Article 15
Request for precautionary measures

1. At the request of the applicant authority, the requested authority shall take precautionary measures to ensure recovery of a claim.
2. If the request relates to a claim which is contested or is not yet the subject of an instrument permitting enforcement in the applicant Member State, the applicant authority may make a request for precautionary measures only if such measures are possible under the laws, regulations and administrative practices in force in its Member State. In such cases, the request shall be reasoned, except when the request is made to a Member State which does not impose such a condition in its mutual recovery assistance arrangements with one or more third countries.
3. Any request for precautionary measures shall be accompanied by a uniform instrument permitting precautionary measures in the Member State of the requested authority, for which the standard form set out in Annex III shall be used.

This uniform instrument for precautionary measures in the requested Member State shall constitute the basis for the precautionary measures taken in the requested Member State. It shall not be subject to any act of recognition, supplementing or replacement in that Member State.

The initial instrument permitting precautionary measures, drawn up for permitting precautionary measures in the applicant Member State and relating to the claim for which mutual assistance is requested, shall be attached to the uniform instrument

permitting precautionary measures in the requested Member State. This initial instrument shall not be subject to any act of recognition, supplementing or replacement in the requested Member State.

The validity of the precautionary measures taken in the requested Member State on the basis of the uniform instrument for precautionary measures in that State, shall not be affected by the fact that the attached initial instrument permitting precautionary measures in the applicant Member State is not translated in an official language of the requested Member State.

4. The request for precautionary measures may be accompanied by other documents relating to the claim, issued in the applicant Member State.

Article 16

Rules governing the request for precautionary measures

In order to give effect to Article 15, Articles 9(2), 12(1) and (2), 13, 14 and 17 shall apply *mutatis mutandis*.

Article 17

Limits to the requested authority's obligations

1. The requested authority shall not be obliged to grant the assistance provided for in Articles 9 to 15 if recovery of the claim would, because of the situation of the debtor, create serious economic or social difficulties in the requested Member State, in so far as the laws, regulations and administrative practices in force in that Member State allow such exception for national claims.
2. The requested authority shall not be obliged to grant the assistance provided for in Articles 4 and 6 to 15, if the initial request for assistance under Article 4, 6, 7, 9 or 15 is made in respect of claims which are more than five years old, dating from the due date of the claim in the applicant Member State, to the date of the initial request for assistance.

However, in cases where the claim or the initial instrument permitting enforcement in the applicant Member State is contested, the five-year period shall be deemed to begin from the moment when it is established in the applicant Member State that the claim or the instrument permitting enforcement may no longer be contested.

Moreover, in cases where a postponement of the payment is granted by the competent authorities of the applicant Member State, the five-year period shall be deemed to begin from the moment when the payment period has come to its end.

3. The requested authority shall inform the applicant authority of the grounds for refusing a request for assistance.

Article 18
Questions on limitation

1. Questions concerning periods of limitation shall be governed solely by the laws in force in the applicant Member State.
2. In relation to the suspension or interruption of periods of limitation, any steps taken in the recovery of claims by or on behalf of the requested authority in pursuance of a request for assistance which have the effect of suspending or interrupting the period of limitation according to the laws in force in the requested Member State, shall be deemed to have the same effect in the applicant Member State, on condition that suspension or interruption of the period of limitation is possible under the laws in force in the applicant Member State.

If suspension or interruption of the period of limitation is not possible under the laws in force in the requested Member State, any steps taken in the recovery of claims by or on behalf of the requested authority in pursuance of a request for assistance which, if they had been carried out by or on behalf of the applicant authority in its Member State, would have had the effect of suspending or interrupting the period of limitation according to the laws in force in the applicant Member State shall be deemed to have been taken in the latter State, in so far as that effect is concerned.

The first and second subparagraphs shall not affect the right of the competent authorities in the applicant Member State to take measures to suspend or interrupt the period of limitation in accordance with the laws in force in that Member State.

3. The applicant authority and the requested authority shall inform each other promptly of any action which interrupts or suspends the limitation period of the claim for which the recovery or precautionary measures were requested, or which may have this effect.

Article 19
Costs

1. The requested authority shall recover from the person concerned and retain any recovery-related costs it may incur. Those costs shall be charged in accordance with the laws and regulations of the requested Member State.
2. If the person concerned does not pay the requested amount within the time-limit given to him by or on behalf of the requested authority, the requested authority may, instead of proceeding with recovery of costs in accordance with paragraph 1, charge the following fixed costs:
 - (a) EUR 100 if payment only occurs after the sending of at least one administrative reminder;
 - (b) EUR 200 if other administrative measures are taken by or on behalf of the requested authority;
 - (c) EUR 500 if other enforcement measures are taken within the requested Member State.

The person concerned may bring an action against the application of those fixed costs before the requested authority and before whichever body is competent to hear actions against the recovery measures taken in the requested Member State.

In any case, those fixed costs shall not be applicable insofar as the competent body referred to in paragraphs 1 and 2 of Article 13 decides that the recovery measures are unfounded, as far as either the substance of the claim or the validity of the initial instrument permitting enforcement in the applicant Member State or the uniform instrument permitting enforcement in the requested Member State or the validity of the notification or the enforcement measures in the requested Member State is concerned.

3. The recovery of the claim, including the principal, the interest, penalties, fines and costs due, for which mutual assistance was requested, shall have priority over the recovery of the costs incurred by or on behalf of the requested authority.
4. Member States shall renounce all claims on each other for the reimbursement of costs arising from any mutual assistance they grant each other pursuant to this Directive.

However, where recovery creates a specific problem, concerns a very large amount in costs or relates to organised crime, the applicant and requested authorities may agree reimbursement arrangements specific to the cases in question.

5. Notwithstanding paragraph 4, the applicant Member State shall remain liable to the requested Member State for any costs and any losses incurred as a result of actions held to be unfounded, as far as either the substance of the claim or the validity of the instrument permitting enforcement and/or precautionary measures issued by the applicant authority are concerned.

CHAPTER V

GENERAL RULES GOVERNING ALL TYPES OF ASSISTANCE REQUESTS

Article 20

Standard forms and means of communication

1. Requests under Article 4(1) for information, requests under Article 7(1) for notification, requests under Article 9(1) for recovery or requests under Article 15(1) for precautionary measures shall, as far as possible, be sent by electronic means, using a standard form. As far as possible, these forms shall also be used for any further communication with regard to the request.

The uniform instrument permitting enforcement or precautionary measures in the requested Member State, and the initial instrument permitting enforcement or precautionary measures in the applicant Member State, and the other documents referred to in Articles 11 and 15, shall also, as far as possible, be sent by electronic means.

Where appropriate, the standard forms may be accompanied by reports, statements and any other paper or digital documents, or certified true copies of extracts thereof, which shall also be sent by electronic means as far as possible.

Standard forms and communication by electronic means shall also be used for the spontaneous exchange of information pursuant to Article 5.

2. Paragraph 1 shall not apply to the information and documentation obtained through the presence in administrative offices in another Member State or through the participation in administrative enquiries in another Member State, in accordance with Article 6.
3. If communication is not made by electronic means or with use of standard forms, this will not affect the validity of the information obtained or of the measures taken in the execution of a request for assistance.

Article 21 *Use of languages*

1. Requests for assistance and the uniform instrument permitting enforcement or precautionary measures in the requested Member State shall be sent in or translated into the official language, or one of the official languages, of the requested Member State.

However, the fact that certain parts of the requests are written in a language other than the official language, or one of the official languages, of the requested Member State, bilaterally agreed between the competent authorities, shall not affect the validity of the requests.

2. The translation into an official language of the requested Member State of the initial instrument permitting enforcement or precautionary measures in the applicant Member State shall not be required, either when it is communicated to the requested authority, or when it is communicated to the person concerned.
3. The documents for which notification is requested pursuant to Article 7 may be sent to the requested authority in an official language of the applicant Member State. If the notification to the person concerned is made in accordance with Article 8(1)(b), the translation of these documents into an official language of the requested Member State shall not be required.
4. Where a request is accompanied by documents other than those referred to in paragraphs 1, 2 and 3, the requested authority may, where necessary, require from the applicant authority a translation of such documents into the official language, or one of the official languages of the requested Member State, or into any other language bilaterally agreed between the competent authorities.

Article 22
Legislation applying to the execution of a request

1. When executing a request for assistance with regard to a claim falling within the scope of this Directive, the requested authority shall make use of the powers provided under the laws, regulations or administrative provisions of its Member State applying to claims concerning the same or, in the absence of the same, a similar tax or duty, except where otherwise provided by this Directive.

If the requested authority considers that the same or similar taxes or duties are not levied on its territory, it shall make use of the powers provided under the laws, regulations or administrative provisions of its Member State which apply to claims concerning the tax levied on personal income, except where otherwise provided by this Directive.

2. Paragraph 1 shall apply with regard to the privileges accorded to claims arising in the requested Member State.

Article 23
Disclosure of information and documents

1. Information and documents obtained by the applicant or requested authority pursuant to this Directive may be disclosed to other authorities within the same Member State, in so far as this is allowed under the legislation of that Member State, even if that information could be used for other purposes than recovery of the claims referred to in Article 2.
2. Where the applicant or requested authority considers that information or documents obtained pursuant to this Directive are likely to be useful to a third Member State, it may transmit that information or documents to the latter State.
3. Information and documents, or certified true copies or extracts thereof, obtained by the applicant or requested authority pursuant to this Directive, may be invoked or used as evidence by all authorities within the same Member State on the same basis as similar information and documents obtained within that State.

CHAPTER VI
FINAL PROVISIONS

Article 24
Application of other agreements on assistance

In cases in which this Directive applies, Member States shall apply no other bilateral or multilateral agreements or arrangements to their assistance requests to other Member States.

Article 25
Committee

1. The Commission shall be assisted by the Recovery Committee.
2. Where reference is made to this paragraph, Articles 5 and 7 of Decision 1999/468/EC shall apply.

The period referred to in Article 5(6) of Decision 1999/468/EC shall be set at three months.

Article 26
Implementing provisions

1. The Commission shall adopt, in accordance with the procedure referred to in Article 25(2), detailed rules for implementing Articles 3, 4(1), 5, 7, 8(1)(b), 9, 11(1), 12(2), 14, 15(1) and (3), 16 and 20(1).

Those rules shall relate to at least the following:

- (a) the conditions with regard to the designation and organisation of the central liaison office, the other liaison offices and the liaison departments, referred to in Article 3(2), (3) and (4);
 - (b) the means by which communications between authorities may be transmitted;
 - (c) the content and format of the standard forms to be used for the purposes of Articles 4(1), 5, 7, 9(1) and 15(1);
 - (d) the rules on conversion of the sums to be recovered and on the transfer of sums recovered.
2. The Commission may adopt, in accordance with the procedure referred to in Article 25(2), detailed rules:
 - (a) for implementing Article 6;
 - (b) setting a minimum amount for claims which may give rise to a request for assistance.

Rules under point (b) of the first subparagraph may provide that assistance for claims below this minimum is made optional and subject to certain conditions, in particular with regard to a division of the recovered amounts between the requested and the applicant Member State, in derogation from Article 12(3).

3. The Commission may, in accordance with the procedure referred to in Article 25(2), amend the standard forms set out in Annexes I, II and III.

Article 27
Reporting

Each Member State shall inform the Commission annually by 31 March at the latest of the following:

- (a) the number of requests for information, notification and recovery or for precautionary measures which it sends to each requested Member State and which it receives from each applicant Member State each year;
- (b) the amount of the claims for which recovery assistance is requested and the amounts recovered;
- (c) any other information that may be useful for evaluating the provision of mutual assistance under this Directive.

The Commission shall report every five years to the European Parliament and the Council on the operation of the arrangements established by this Directive.

Article 28
Transposition

1. Member States shall adopt and publish, by 31 December 2009 at the latest, the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith communicate to the Commission the text of those provisions and a correlation table between those provisions and this Directive.

They shall apply those provisions from 1 January 2010.

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.

2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

Article 29
Repeal of Directive 2008/55/EC

Directive 2008/55/EC is repealed with effect from 1 January 2010.

References to the repealed Directive shall be construed as references to this Directive.

Article 30
Entry into force

This Directive shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

Article 31
Addressees

This Directive is addressed to the Member States.

Done at Brussels,

For the Council
The President

ANNEX I

UNIFORM INSTRUMENT FOR NOTIFICATION OF INSTRUMENTS OR DECISIONS IN ACCORDANCE WITH ART. 8(1) OF DIRECTIVE (EC) N° .../...

EC-Member State where this document is issued: ...

Article 7(1) of Directive (EC) N° .../... concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures, provides:

"At the request of the applicant authority, the requested authority shall notify to the addressee all instruments and decisions, including those of a judicial nature, which emanate from the applicant Member State and which relate to a claim as referred to in Article 2 or to its recovery."

Article 8(1) of the same Directive provides:

"The requested authority shall ensure that notification in the requested Member State is made in one of the following ways: (...) (b) by sending, by registered mail or electronically, a standard form to which the instrument or decision emanating from the applicant Member State is attached."

In accordance with the above-mentioned provisions, the sending, by registered mail or electronically, of the present document constitutes a notification of the instrument(s) and/or decision(s) that are attached to the present document.

| A | AIM OF THIS NOTIFICATION |
|----------|---|
| | <p>This notification is intended:</p> <p><input type="checkbox"/> to inform the addressee about the attached instrument(s) and/or decision(s).</p> <p><input type="checkbox"/> to confirm the addressee about his obligation to pay the amounts mentioned under point B4.</p> <p style="padding-left: 20px;">This payment should be made:</p> <p style="padding-left: 40px;"><input type="checkbox"/> before 20YYMMDD</p> <p style="padding-left: 40px;"><input type="checkbox"/> without any further delay</p> <p style="padding-left: 20px;">It is brought to the attention of the addressee that in case of non-payment, the authorities of the requested Member State may take enforcement and/or precautionary measures to ensure the recovery of the claim. In that case, fixed administrative costs may be applied, in accordance with Directive (EC) N° .../...</p> <p><input type="checkbox"/> to interrupt the period of limitation with regard to the claim(s) mentioned in the attached instrument(s) and/or decision(s).</p> |
| B | DESCRIPTION OF THE ATTACHED INSTRUMENT(S) AND/OR DECISION(S) |
| 1 | <p>Date of establishment: 20YYMMDD - Reference number: ...</p> <p><input type="checkbox"/> Tax assessment</p> <p><input type="checkbox"/> Decision of tax authorities following an administrative appeal</p> <p><input type="checkbox"/> Other administrative decision or title</p> <p><input type="checkbox"/> Judgment/order of Name of the Court</p> <p><input type="checkbox"/> Other judicial document</p> |
| 2 | Name of the tax concerned: ... |

| | |
|----------|--|
| 3 | Nature of the claim concerned <input type="checkbox"/> customs duties <input type="checkbox"/> value added tax <input type="checkbox"/> excise duties <input type="checkbox"/> tax on income or capital <input type="checkbox"/> tax on insurance premiums <input type="checkbox"/> other tax or duty levied by or on behalf of a Member State <input type="checkbox"/> tax or duty levied by or on behalf of the Member States' territorial or administrative subdivisions, including the local authorities <input type="checkbox"/> compulsory social security contributions payable to the Member State or a subdivision of the Member State, or to social security institutions established under public law <input type="checkbox"/> refunds, interventions and other measures forming part of the system of total or partial financing of the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), including sums to be collected in connection with these actions <input type="checkbox"/> levies and other duties provided for under the common organisation of the market for the sugar sector |
| 4 | Amount of the claim concerned <input type="checkbox"/> Principal amount: <input type="checkbox"/> Administrative penalties and fines: <input type="checkbox"/> Interest up to 20YYMMDD: <input type="checkbox"/> Costs up to 20YYMMDD: <input type="checkbox"/> Total amount: |
| C | OFFICE RESPONSIBLE WITH REGARD TO THE ATTACHED INSTRUMENT(S) AND/OR DECISION(S) |
| 1 | Name: |
| 2 | Street and number |
| 3 | Postcode and town: |
| 4 | Telephone: |
| 5 | E-mail: |
| D | OFFICE WHERE FURTHER INFORMATION CAN BE OBTAINED CONCERNING THE NOTIFIED INSTRUMENT(S) AND/OR DECISION(S) OR CONCERNING THE POSSIBILITIES TO CONTEST THE PAYMENT OBLIGATION (if different from the office under heading C) |
| 1 | Name: |
| 2 | Street and number: |
| 3 | Postcode and town: |
| 4 | Telephone |
| 5 | E-mail: |

ANNEX II

| UNIFORM INSTRUMENT PERMITTING ENFORCEMENT OF CLAIMS COVERED BY DIRECTIVE (EC) N° .../... | |
|--|--|
| EC-Member State where this document is issued: ... | |
| In accordance with Art. 11 of Directive (EC) N° .../..., this document constitutes the instrument permitting recovery and/or precautionary measures in each EC Member State, whenever so requested by the applicant authority of the Member State where this document has been issued. | |
| A | DESCRIPTION OF THE CLAIM |
| 1 | Name of the tax: ... |
| 2 | Nature of the claim <input type="checkbox"/> customs duties <input type="checkbox"/> value added tax <input type="checkbox"/> excise duties <input type="checkbox"/> tax on income or capital <input type="checkbox"/> tax on insurance premiums <input type="checkbox"/> other tax or duty levied by or on behalf of a Member State <input type="checkbox"/> tax or duty levied by or on behalf of the Member States' territorial or administrative subdivisions, including the local authorities <input type="checkbox"/> compulsory social security contributions payable to the Member State or a subdivision of the Member State, or to social security institutions established under public law <input type="checkbox"/> refunds, interventions and other measures forming part of the system of total or partial financing of the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), including sums to be collected in connection with these actions <input type="checkbox"/> levies and other duties provided for under the common organisation of the market for the sugar sector |
| 3 | Reference of the claim: ... |
| 4 | Period covered by the claim: <input type="checkbox"/> calendar year: ... <input type="checkbox"/> period: 20YYMMDD – 20YYMMDD (year –month-date) |
| 5 | Date of the assessment of the claim: ... Date of the instrument permitting enforcement: ... Date of notification to the debtor: ... Due date for the payment: ... |
| 6 | Amount of the claim <input type="checkbox"/> Principal amount: <input type="checkbox"/> Administrative penalties and fines: <input type="checkbox"/> Interest up to 20YYMMDD: <input type="checkbox"/> Costs up to 20YYMMDD: <input type="checkbox"/> Total amount: |
| B | IDENTIFICATION OF THE DEBTOR |
| 1 | Name: ... |
| 2 | <input type="checkbox"/> VAT number: ... <input type="checkbox"/> Tax identification number: <input type="checkbox"/> Other identification number: |
| 3 | Street and number: |
| 4 | Other details of address: |
| 5 | Postcode and town: |
| 6 | Country: |
| C | OFFICE RESPONSIBLE FOR THE ASSESSMENT OF THE CLAIM |
| 1 | Name: |
| 2 | Street and number |
| 3 | Postcode and town: |
| 4 | Telephone: |
| 5 | E-mail: |
| D | OFFICE WHERE FURTHER INFORMATION CAN BE OBTAINED CONCERNING THE CLAIM AND/OR THE POSSIBILITIES TO CONTEST THE PAYMENT OBLIGATION (if different from the office under heading C) |
| 1 | Name: |

| | |
|---|--------------------|
| 2 | Street and number: |
| 3 | Postcode and town: |
| 4 | Telephone |
| 5 | E-mail: |

ANNEX III

| UNIFORM INSTRUMENT PERMITTING PRECAUTIONARY MEASURES TO ENSURE THE RECOVERY OF CLAIMS COVERED BY DIRECTIVE (EC) N° .../... | | | |
|---|--|----|---|
| EC-Member State where this document is issued: ... In accordance with Art. 15(3) of Directive (EC) N° .../..., this document constitutes the instrument permitting precautionary measures in each EC Member State, whenever so requested by the applicant authority of the Member State where this document has been issued. | | | |
| A | DESCRIPTION WITH REGARD TO THE CLAIM OF WHICH THE RECOVERY MUST BE ENSURED | | |
| 1 | Name of the tax: ... | | |
| 2 | Nature of the claim <input type="checkbox"/> customs duties <input type="checkbox"/> value added tax <input type="checkbox"/> excise duties <input type="checkbox"/> tax on income or capital <input type="checkbox"/> tax on insurance premiums <input type="checkbox"/> other tax or duty levied by or on behalf of a Member State <input type="checkbox"/> tax or duty levied by or on behalf of the Member States' territorial or administrative subdivisions, including the local authorities <input type="checkbox"/> compulsory social security contributions payable to the Member State or a subdivision of the Member State, or to social security institutions established under public law <input type="checkbox"/> refunds, interventions and other measures forming part of the system of total or partial financing of the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), including sums to be collected in connection with these actions <input type="checkbox"/> levies and other duties provided for under the common organisation of the market for the sugar sector | | |
| | FOR FIXED CLAIMS | | FOR NOT YET FIXED CLAIMS |
| 3a | Reference of the claim: ... | 3b | Reference of the title permitting precautionary measures: <input type="checkbox"/> judgment/order of Name of the Court released on 20YYMMDD with reference ... <input type="checkbox"/> administrative decision/title of 20YYMMDD with reference ... |
| 4a | Period covered by the claim: <input type="checkbox"/> calendar year: ... <input type="checkbox"/> period: 20YYMMDD – 20YYMMDD | 4b | Period covered by the not yet fixed claim: <input type="checkbox"/> calendar year: ... <input type="checkbox"/> period: 20YYMMDD – 20YYMMDD |
| 5a | Date of the assessment of the claim: ... Date of the instrument permitting enforcement: ... Date of notification to the debtor: ... Due date for the payment: ... | 5b | Reason(s) justifying the taking of precautionary measures by the requested Member State's authorities: <input type="checkbox"/> (risk of) insolvency of the person concerned in the applicant Member State <input type="checkbox"/> risk of (presumed) participation of the person concerned in tax fraud or tax evasion <input type="checkbox"/> risk of actions of the person concerned to delay the recovery <input type="checkbox"/> precautionary measures can be taken only or in a faster and more efficient way in the requested Member State |
| 6 | Amount for which precautionary measures are requested <input type="checkbox"/> Principal amount: <input type="checkbox"/> Administrative penalties and fines: <input type="checkbox"/> Interest up to 20YYMMDD: <input type="checkbox"/> Costs up to 20YYMMDD: <input type="checkbox"/> Total amount: | | |

| | |
|----------|--|
| B | IDENTIFICATION OF THE (FUTURE) DEBTOR |
| 1 | Name: ... |
| 2 | <input type="checkbox"/> VAT number: ... <input type="checkbox"/> Tax identification number: <input type="checkbox"/> Other identification number: |
| 3 | Street and number: |
| 4 | Other details of address: |
| 5 | Postcode and town: |
| 6 | Country: |
| C | OFFICE RESPONSIBLE FOR THE ASSESSMENT OF THE CLAIM |
| 1 | Name: |
| 2 | Street and number |
| 3 | Postcode and town: |
| 4 | Telephone: |
| 5 | E-mail: |
| D | OFFICE WHERE FURTHER INFORMATION CAN BE OBTAINED CONCERNING THE CLAIM AND/OR THE POSSIBILITIES TO CONTEST THE CONDITIONS JUSTIFYING THE PRECAUTIONARY MEASURES (if different from the office under heading C) |
| 1 | Name: |
| 2 | Street and number: |
| 3 | Postcode and town: |
| 4 | Telephone |
| 5 | E-mail: |