



2023/2475

9.11.2023

DECISION No 4/2023 OF THE TRADE SPECIALISED COMMITTEE ON ADMINISTRATIVE COOPERATION IN VAT AND RECOVERY OF TAXES AND DUTIES ESTABLISHED BY THE TRADE AND COOPERATION AGREEMENT BETWEEN THE EUROPEAN UNION AND THE EUROPEAN ATOMIC ENERGY COMMUNITY, OF THE ONE PART, AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND, OF THE OTHER PART

of 19 October 2023

on standard forms for the communication of information and statistical data, the transmission of information via the Common Communication Network and the practical arrangements for the organisation of contacts between central liaison offices and liaison departments [2023/2475]

THE TRADE SPECIALISED COMMITTEE,

Having regard to the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, ⁽¹⁾ ('the Trade and Cooperation Agreement') and in particular its Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims ('the Protocol'), and in particular points (d), (e), (f), (h) and (i) of Article PVAT.39(2) thereof,

Whereas:

1. Administrative cooperation under the Protocol involves mutual exchange of information and statistical data.
2. Tools for the communication of information, such as standard forms and electronic communication systems, are already implemented within the framework of Council Regulation (EU) No 904/2010 ⁽²⁾ and Council Directive 2010/24/EU ⁽³⁾ and only require minor amendments in order to serve for administrative cooperation and recovery assistance under the Protocol.
3. It is necessary to adopt practical arrangements for the implementation of points (d), (e), (f), (h) and (i) of Article PVAT.39(2) of the Protocol,

HAS ADOPTED THIS DECISION:

Article 1

Standard forms for communication

1. For the communication of requests, information and feedback under Title II of the Protocol, the competent authorities shall make use of the standard forms attached in Annex I to this Decision.
2. For the communication of requests and further communication with regard to requests under Title III of the Protocol, the uniform notification form and the uniform instrument permitting enforcement in the State of the requested authority or the revised uniform instrument permitting enforcement in the State of the requested authority, the competent authorities shall make use of the standard forms attached in Annex II to this Decision.
3. The structure and layout of the standard forms may be adapted to any new requirements and capabilities of the communication and information exchange systems, provided that the data and information contained therein are not substantially altered.

⁽¹⁾ OJ L 149, 30.04.2021, p. 10.

⁽²⁾ Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 268, 12.10.2010, p. 1).

⁽³⁾ Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (OJ L 84, 31.3.2010, p. 1).

*Article 2***Transmission of information via CCN**

All information communicated pursuant to Titles II and III of the Protocol shall be transmitted only by electronic means via the Common Communication Network (CCN), unless this is impracticable for technical reasons.

*Article 3***Organisation of contacts**

1. Until further notice, the central liaison offices having the principal responsibility for the application of Title II of the Protocol are:
 - a) for the United Kingdom: His Majesty's Revenue and Customs, UK VAT Central Liaison Office;
 - b) for the Member States: the central liaison offices designated for administrative cooperation between the Member States in the area of VAT.
2. Until further notice, the central liaison offices having the principal responsibility for the application of Title III of the Protocol are:
 - a) for the United Kingdom: His Majesty's Revenue and Customs, Debt Management;
 - b) for the Member States: the central liaison offices designated for recovery assistance between the Member States.
3. The Parties shall exchange any changes with regard to the central liaison offices via the Secretariat of the Trade Specialised Committee.
4. The central liaison offices designated pursuant to Article PVAT.4(2) of the Protocol shall keep the list of liaison departments and competent officials designated pursuant to Article PVAT.4(3) and (4) up to date. The Parties shall exchange the lists and the updates via the Secretariat of the Trade Specialised Committee.

*Article 4***Content and format of the statistical data**

1. The content and the format of the statistical data on the application of Title II to be communicated in accordance with Article PVAT.18 of the Protocol are defined in the standard form in Annex III to this Decision.
2. The content and the format of the statistical data on the application of Title III to be communicated in accordance with Article PVAT.37 of the Protocol are defined in the standard form in Annex IV to this Decision.

Article 5

This Decision shall enter into force on the date of its adoption.

Done at London, 19 October 2023.

For the Trade Specialised Committee
The Co-chairs
Mariana HRISTCHEVA
Rachel NIXON

Annex I

**Standard forms for the communication of requests, information and feedback under Title II
[Administrative cooperation and combating VAT fraud]**

Standard form for requests for information, for spontaneous exchange of information and for feedback between EU Member States and the United Kingdom under the Protocol on administrative cooperation and combating fraud in the area of VAT

Exchange of information reference:

A) BASIC INFORMATION

A1

Requesting State:	Requested State:
Requesting authority:	Requested authority:

A2

Official dealing with the request/exchange in the requesting authority:	Official dealing with the reply to the request/exchange in the requested authority:
Name:	Name:
Email:	Email:
Telephone:	Telephone:
Language:	Language:

A3

Requesting authority national reference:	Requested authority national reference:
Space reserved for the requesting authority:	Space reserved for the requested authority:

A4

Date of transmission of the request/exchange:	Date of transmission of the reply:
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A5	
No of attachments to the request/exchange:	No of attachments to the reply:
A6	A7
— General request/exchange	<input type="checkbox"/> I, requested authority, will not be able to reply within the following deadlines:
— Request for information	— 3 months
— Spontaneous exchange of information	— 1 month for information that is already in my possession
<input type="checkbox"/> Feedback on spontaneous exchange of information is requested	Reason for delay:
— Anti-fraud request/exchange	
— Request for information	
— Missing Trader Fraud - Registration control/Business activity	
— Spontaneous supply of information	
<input type="checkbox"/> Feedback on spontaneous information is requested	
	<input type="checkbox"/> Expected time of reply:
	<input type="checkbox"/> The requested authority of the State authorises the transmission of the information to another State (Article PVAT.6(6) of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties)
	<input type="checkbox"/> Feedback on the reply is requested

Pursuant to Article PVAT.6(4) of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties, the State providing the information shall, on the basis of a reasoned request, permit the use of the information received for purposes other than those referred to in Article PVAT.2(1) of that Protocol.

B) REQUEST FOR GENERAL INFORMATION

Requesting authority	Requested authority	Requested authority ⁽¹⁾
B1 VAT identification number (if not, tax identification number)	B1 VAT identification number (if not, tax identification number) — Please fill in — Please confirm	— I confirm — I do not confirm
VAT number:	VAT number:	VAT number:
<input type="checkbox"/> VAT number not available	<input type="checkbox"/> VAT number not available	<input type="checkbox"/> VAT number not available
Tax identification number:	Tax identification number:	Tax identification number:
B2 Name	B2 Name — Please fill in — Please confirm	— I confirm — I do not confirm Name:
B3 Trading name	B3 Trading name — Please fill in — Please confirm	— I confirm — I do not confirm Trading name:
B4 Address	B4 Address — Please fill in — Please confirm	— I confirm — I do not confirm Address:
B5 The following dates in the format (YYYY/MM/DD):	B5 The following dates in the format (YYYY/MM/DD): — Please fill in — Please confirm	— I confirm — I do not confirm
(a) issue of the VAT/tax identification number	(a) issue of the VAT/tax identification number	(a) issue of the VAT/tax identification number

⁽¹⁾ In this third column, the requested authority either fills in the information requested by the requesting authority (box 'please fill in' ticked in the second column) or confirms the veracity of the information provided by the requesting authority (box 'please confirm' ticked and information provided in the second column).

(b) cancellation of the VAT/tax identification number	(b) cancellation of the VAT/tax identification number	(b) cancellation of the VAT/tax identification number
(c) Incorporation	(c) Incorporation	(c) Incorporation
B6 Date of commencement of activity	B6 Date of commencement of activity — Please fill in — Please confirm Date of commencement of activity	— I confirm — I do not confirm Date of commencement of activity
B7 Date of cessation of activity	B7 Date of cessation of activity — Please fill in — Please confirm Date of cessation of activity	— I confirm — I do not confirm Date of cessation of activity
B8 Names of the managers/directors	B8 Names of the managers/directors — Please fill in — Please confirm	— I confirm — I do not confirm
B9 Names of the owners, proprietors, associates, partners, agents, stakeholders or persons having other rights in the business	B9 Names of the owners, proprietors, associates, partners, agents, stakeholders or persons having other rights in the business — Please fill in — Please confirm	— I confirm — I do not confirm
B10 Nature of the activity	B10 Nature of the activity — Please fill in — Please confirm	— I confirm — I do not confirm
(a) Legal status of the business	(a) Legal status of the business	(a) Legal status of the business
(b) Actual principal activity ^(?)	(b) Actual principal activity	(b) Actual principal activity

^(?) Actual principal activity means the real main activity carried out by the business (as opposed to another possibly declared one).

B11 Nature of the transaction	Nature of the transaction B11 Goods/services involved — Please fill in — Please confirm	Nature of the transaction B11 Goods/services involved — I confirm — I do not confirm
Period and amount to which the request/exchange relates B12 Supply of goods from one country to another		
From	Period	Period
To	Amount	Amount
Sources: <input type="checkbox"/> VAT information exchange system (VIES) <input type="checkbox"/> Other		
B13 Supply of services from one country to another		
From	Period	Period
To	Amount	Amount
Sources: <input type="checkbox"/> VIES <input type="checkbox"/> Other		

C) ADDITIONAL INFORMATION

Registration

- C1 The taxable person in the requested State () / the taxable person in the requesting State () is currently not identified for VAT purposes.

According to the VIES or other sources, supplies have been made after the date of cessation of the activity. Please explain.

- C2 The taxable person in the requested State () / the taxable person in the requesting State () is not identified for VAT purposes.

According to the VIES or other sources, supplies have been made before the date of registration. Please explain.

Transactions of goods/services

Goods

- C3 According to the VIES or other sources, the taxable person in the requested State made supplies of goods but the taxable person in the requesting State either:
- did not declare a purchase of the goods;
 - denies receipt of the goods;
 - declared a purchase for a different amount and the declared amount is:
- Please investigate and explain.

- I attach copies of documents in my possession.
- C4 The purchase declared by the taxable person in the requesting State does not correspond with the information from VIES or other sources. Please investigate and explain.
- C5 Please provide the addresses where the goods were delivered.

Addresses:

- C6 The taxable person in the requesting State claims to have made supply to a person in the requested State. Please confirm that the goods were received and whether they were:

<input type="checkbox"/> accounted for:	— Yes	— No
<input type="checkbox"/> declared/paid by a taxable person in the requested State	— Yes	— No

Name and/or VAT identification number of the taxable person in the requested State.

Prior/onward movement of the goods

- C7 From whom were the goods purchased? Please provide names, trading names and VAT numbers in box C41.
- C8 To whom were the goods sold on? Please provide names, trading names and VAT numbers in box C41.

Services

- C9 According to the VIES or other sources, the taxable person in the requested State made supplies of services taxable in the requesting State but the taxable person in the requesting State either:
 - did not declare the service;
 - denies having received the service;
 - declared having received the service for a different amount and the declared amount is:
 Please investigate and explain.
- I attach copies of documents in my possession.
- C10 The purchase declared by the taxable person in the requesting State does not correspond with the information from the VIES or other sources. Please investigate and explain.
- C11 Please provide the addresses where the services were provided.

Addresses:

- C12 The taxable person in the requesting State claims to have made supply to a person in the requested State. Please confirm that the services were provided and whether they were:

<input type="checkbox"/> accounted for:	— Yes	— No
<input type="checkbox"/> declared/paid by a taxable person in the requested State	— Yes	— No

Name and/or VAT identification number of the taxable person in the requested State.

Transport of goods

- C13 Please provide the name/VAT identification number and the address of the transporter.

Name and/or VAT identification number and address:

-
- C14 Who ordered and paid the transportation of the goods?

Name and/or VAT identification number and address:

-
- C15 Who is the owner of the means of transport used?

Name and/or VAT identification number and address:

Invoices

- C16 Please provide the amount invoiced and currency.

Payment

- C17 Please provide the amount paid and currency.

-
- C18 Please provide the name of the bank account holder and the number of the account from which and/or to which the payment was made.

From:

Name of the account holder:
IBAN number or account number:
Bank:

To:

Name of the account holder:
IBAN number or account number:
Bank:

-
- C19 Please provide the following details where the payment was made in cash:

- Who handed over the money, to whom, where and when?
 What document (cash receipt, etc.) was issued confirming the payment?

- C20 Is there any evidence of third party payments? If yes, please provide additional information in box C41
- | | | |
|--|-------|------|
| | — Yes | — No |
|--|-------|------|

Placing of an order

- C21 Please furnish all available details of the person placing the order, how the order was placed and how the contact was established between the supplier and the customer.

Goods covered by special schemes/particular procedures
Please tick the appropriate box and enter your question in box C40

- C22 Triangular transactions.
- C23 Margin scheme.
- C24 Distance sales of goods
 - covered by the Union scheme
 - covered by the Import scheme
- C25 New means of transport sold to non-taxable persons.
- C26 Exemption under Customs Procedure 42XX / 63XX.
- C27 Gas and electricity.
- C28 Call-off stock arrangements.
- C29 Others:

Services covered by particular provisions
Please tick the appropriate box and enter your question in box C40

- C30 Supply of services provided by an intermediary.
- C31 Supply of services connected to immovable property.
- C32 Supplies of passenger transport.
- C33 Supplies of transport of goods.
- C34 Supply of cultural, artistic, sporting, scientific, educational, entertainment and similar services, ancillary transport services and valuations of and work on movable tangible property.
- C35 Supply of restaurant and catering services other than as provided for at C37.
- C36 Supply of transport hire.
- C37 Supply of restaurant and catering services for consumption on board of ships, aircraft or trains.
- C38 Supply of services
 - covered by the non-Union scheme
 - covered by the Union scheme
- C39 Services for which effective use and enjoyment rules are applied.
- C40 Background information and further questions

C41 Free text reply box

D) REQUEST FOR DOCUMENTS

Please provide copies of the following documents (where applicable see amount and period in part B12 and B13)

<input type="checkbox"/> D1 Invoices	— Provided	— Not available
<input type="checkbox"/> D2 Contracts	— Provided	— Not available

<input type="checkbox"/> D3 Orders	— Provided	— Not available
<input type="checkbox"/> D4 Evidence of payments	— Provided	— Not available
<input type="checkbox"/> D5 Transport documentation	— Provided	— Not available
<input type="checkbox"/> D6 Creditor's ledger for the taxable person in the requested State	— Provided	— Not available
<input type="checkbox"/> D7 Debtor's ledger for the taxable person in the requested State	— Provided	— Not available
<input type="checkbox"/> D8 Call-off stock registers From _____ To _____	— Provided	— Not available
<input type="checkbox"/> D9 One-stop-shop/import one-stop-shop records From _____ To _____	— Provided	— Not available
<input type="checkbox"/> D10 Bank account statements From _____ To _____	— Provided	— Not available
<input type="checkbox"/> D11 Others	— Provided	— Not available

E) SPONTANEOUS SUPPLY OF INFORMATION (GENERAL)

- E1 Based on the records of the taxable person in the sending State, it appears that they should be registered in the receiving State.
- E2 According to the records of the taxable person in the sending State, goods / services were supplied to them by a taxable person in the receiving State, but no information is available via the VIES/Customs or other sources data.
- E3 According to the records of the taxable person in the sending State, VAT is to be paid on goods supplied to the receiving State, but no data was entered into VIES/Customs or other sources data.
- E4 According to the VIES/Customs or other sources data, the taxable person in the receiving State made supplies to a taxable person in the sending State but the latter taxable person either:
- did not declare a purchase of goods / receipt of services;
- denies the purchase of the goods / receipt of services.
- E5 According to the records of the taxable person in the sending State, VAT is to be paid on services supplied in the receiving State.
- E6 Background and additional information:
- E7 I attach copies of invoices in my possession.

F) MISSING TRADER FRAUD: REGISTRATION CONTROL / BUSINESS ACTIVITY

(A) Identification of the business

Requesting authority	Requested authority	Requested authority ⁽³⁾
F1 VAT identification number (if not, tax identification number) VAT number:	F1 VAT identification number (if not, tax identification number) — Please fill in — Please confirm VAT number:	— I confirm — I do not confirm VAT number:
<input type="checkbox"/> VAT number not available	<input type="checkbox"/> VAT number not available	<input type="checkbox"/> VAT number not available
Tax identification number:	Tax identification number:	Tax identification number:
F2 Name	F2 Name — Please fill in — Please confirm	— I confirm — I do not confirm Name:
F3 Address	F3 Address — Please fill in — Please confirm	— I confirm — I do not confirm Address:
F4 The following dates in the format (YYYY/MM/DD):	F4 The following dates in the format (YYYY/MM/DD): — Please fill in — Please confirm	— I confirm — I do not confirm
(a) issue of the VAT/tax identification number	(a) issue of the VAT/tax identification number	(a) issue of the VAT/tax identification number
(b) cancellation of the VAT/tax identification number	(b) cancellation of the VAT/tax identification number	(b) cancellation of the VAT/tax identification number
(c) Incorporation	(c) Incorporation	(c) Incorporation

⁽³⁾ In this third column, the requested authority either fills in the information requested by the requesting authority (box 'please fill in' ticked in the second column) or confirms the veracity of the information provided by the requesting authority (box 'please confirm' ticked and information provided in the second column).

F5 Owners, proprietors, associates, partners, agents, stakeholders or persons having other rights in the business	F5 Owners, proprietors, associates, partners, agents, stakeholders or persons having other rights in the business — Please fill in — Please confirm	— I confirm — I do not confirm
(a) Name	(a) Name	(a) Name
(b) Address	(b) Address	(b) Address
(c) Date of birth	(c) Date of birth	(c) Date of birth
(d) Nationality	(d) Nationality	(d) Nationality
F6 Managers/directors	F6 Managers/directors — Please fill in — Please confirm	— I confirm — I do not confirm
(a) Name	(a) Name	(a) Name
(b) Address	(b) Address	(b) Address
(c) Date of birth	(c) Date of birth	(c) Date of birth
(d) Nationality	(d) Nationality	(d) Nationality
(B) Information requested		
<input type="checkbox"/> F7 Are the persons referred to in F5 and F6 (with date of birth if known) contained in any of your databases?	— Yes — No	
<input type="checkbox"/> F8 Do those persons referred to in F5 and F6 have a financial criminal record?	<input type="checkbox"/> The information cannot be given for legal reasons. — Yes — No	
<input type="checkbox"/> F9 Do those persons referred to in F5 and F6 have a history of involvement in missing trader fraud or other type of fraud?	<input type="checkbox"/> The information cannot be given for legal reasons. — Yes — No	
<input type="checkbox"/> F10 Are those persons referred to in F5 and F6 either resident at or connected with the address given?	— Yes — No	
<input type="checkbox"/> F11 Is the stated address residential/business/temporary accommodation/accountant/other?	— Yes — No	
<input type="checkbox"/> F12 What is the business activity?		
<input type="checkbox"/> F13 Is the business's tax compliance suspect?	— Yes — No	

<input type="checkbox"/> F14 What is the reason for the cancellation of the VAT number?	
<input type="checkbox"/> F15 Please advise of any associated business (*) including their VAT identification numbers and any views as to their credibility.	
<input type="checkbox"/> F16 Please provide details of known bank accounts of the business in the requested State and any associated businesses.	
<input type="checkbox"/> F17 Please provide information from recapitulative statements or from Customs declarations on the supplies/purchases of goods/services for the year(s):	
<input type="checkbox"/> F18 Please provide information from VAT declarations/about payments for the year(s):	
<input type="checkbox"/> F19 Any additional comments:	
G) SPONTANEOUS SUPPLY OF INFORMATION (MISSING TRADER FRAUD)	
Sending authority	Receiving authority
Identification of the business	Identification of the business
G1 VAT identification number (if not, tax identification number)	G1 VAT identification number (if not, tax identification number)
VAT number:	VAT number:
<input type="checkbox"/> VAT number not available	<input type="checkbox"/> VAT number not available
Tax identification number:	Tax identification number:
G2 Name	G2 Name
G3 Address	G3 Address
G4 The following dates in the format (YYYY/MM/DD):	G4 The following dates in the format (YYYY/MM/DD):
(a) issue of the VAT/tax identification number	(a) issue of the VAT/tax identification number
(b) cancellation of the VAT/tax identification number	(b) cancellation of the VAT/tax identification number
(c) Incorporation	(c) Incorporation

(*) This is any business with common directors or other legal, economic or financial links with the business referred to in Heading A.

G5 Owners, proprietors, associates, partners, agents, stakeholders or persons having other rights in the business	G5 Owners, proprietors, associates, partners, agents, stakeholders or persons having other rights in the business
(a) Name	(a) Name
(b) Address	(b) Address
(c) Date of birth	(c) Date of birth
(d) Nationality	(d) Nationality
G6 Managers, directors	G6 Managers, directors
(a) Name	(a) Name
(b) Address	(b) Address
(c) Date of birth	(c) Date of birth
(d) Nationality	(d) Nationality

Any additional comments

H) FEEDBACK ^(?)

Results related to the information provided:

1) The information provided:

- Resulted in an additional assessment of VAT or of other taxes. Please provide details on the type and amount of tax assessed:

Type of tax:

Additional assessment:

Penalty:

- Resulted in VAT registration.
- Resulted in VAT deregistration.
- Resulted in the cancellation of a VAT number from VIES or from VAT registered taxpayer's database.
- Resulted in the correction of VAT declarations.
- Led to a desk enquiry.

^(?) To be provided by the competent authority receiving the information.

- Led to a new audit procedure or was used as part of an on-going audit.
- Led to a fraud investigation.
- Resulted in a request for information.
- Led to a presence in administrative office or to participation in administrative enquiry.
- Led to Multilateral control (MLC).
- Resulted in other actions:

Did not result in any substantial action.

2) Other comments:

Date of transmission:

REQUEST FOR NOTIFICATION (Article PVAT. 12

Reference:

N_SS_RR_ 20YYMMDD-000000-000000

Language:

O) Envelope	
(O1) Applicant State:	Requested State:
Applicant authority:	Requested authority:
(O2) Official dealing with the exchange in the applicant authority:	Official dealing with the exchange in the requested authority:
Name:	Name:
Email:	Email:
Telephone:	Telephone:
Fax:	Fax:
(O3) Applicant authority reference:	Requested authority reference:
Space reserved for the applicant authority:	Space reserved for the requested authority:
(O4) Date of transmission of the request:	Date of transmission of the reply:
(O5) Requester name:	
Requester official capacity:	

The undersigned (#1) acting as the agent duly authorised by the applicant authority indicated above, hereby request notification, pursuant to Article PVAT.12 of the Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims, of the following instrument/decision:

Information relating to the person to be notified

— For natural persons:

— For legal entities:

First name:

Family name:

Maiden name:

Date and place of birth:

Date:

Place:

Country:

Address:

Street:

Building identifier:

Suite identifier:

City:

Post code:

Country:

E-mail:

Information relating to the instrument (or decision)

Nature and subject of the instrument (or decision) to be notified:

Final date for notification:

Other information:

Outcome of the notification
CERTIFICATE (Article PVAT.12 of the Protocol)**Reference:****N_SS_RR_ 20YYMMDD-000000-000000**

O) Envelope

(O1) Applicant State:

Requested State:

Applicant authority:

Requested authority:

(O2) Official dealing with the exchange in the applicant authority:

Official dealing with the exchange in the requested authority:

Name:

Name:

Email:

Email:

Telephone:

Telephone:

Fax:

Fax:

(O3) Applicant authority reference:

Requested authority reference:

Space reserved for the applicant authority:

Space reserved for the requested authority:

(O4) Date of transmission of the request:

Date of transmission of the reply:

Annex II

Standard forms for the communication of requests and further communication with regard to requests under Title III [Recovery Assistance]

Model A

Uniform notification form providing information about notified document(s)

(to be transmitted to the addressee of the notification) ⁽¹⁾

This document accompanies document(s) hereby notified by the competent authority of the following State: [name of requested State].

This notification concerns documents of the competent authorities of the following State: [name of applicant State], which asked for notification assistance, in accordance with Article PVAT.23 of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties ('the Protocol') between the European Union and the United Kingdom.

Note: in accordance with paragraph 4 of Article PVAT.38 of the Protocol, this document may also relate to other claims than the claims referred to in point (b) of paragraph 1 of Article PVAT.2 of the Protocol, if such recovery assistance is possible under other bilateral or multilateral legally binding instruments on administrative cooperation between this EU Member State and the United Kingdom.

A. ADDRESSEE OF THE NOTIFICATION

- *Name*
- *Address (known or assumed)*
- *Other data relevant to the identification of the addressee*

B. PURPOSE OF THE NOTIFICATION

This notification is intended:

- to inform the addressee about the document(s) to which this document is attached.*
- to interrupt the period of limitation with regard to the claim(s) mentioned in the notified document(s).*
- to confirm to the addressee his/her obligation to pay the amounts mentioned under point D.*

Please note that in case of non-payment, the authorities may take enforcement and/or precautionary measures to ensure the recovery of the claim(s). This may cause extra costs charged to the addressee.

You are the addressee of this notification, as you are considered to be:

- the principal debtor*
- a co-debtor*
- a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures, under the laws in force in the applicant State*
- a person other than the (co-)debtor, holding assets belonging to, or having debts towards, the (co-)debtor or to any other person liable*
- a third party which may become affected by enforcement measures concerning other persons*

(The following information will appear if the addressee of the notification is a person other than the (co-)debtor, holding assets belonging to, or having debts towards, the (co-)debtor or to any other person liable, or a third party which may become affected by enforcement measures concerning other persons:

The notified documents concern claims relating to taxes and duties, for which the following person(s) is (are) liable as

- the principal debtor: [name and address (known or assumed)]*

⁽¹⁾ The elements in italics are optional.

- a co-debtor: [name and address (known or assumed)]
- a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures, under the laws in force in the applicant State: [name and address (known or assumed)].

The applicant authority of the applicant State [name of the applicant State] invited the competent authorities of the requested State [name of the requested State] to make this notification before [date]. Please note that this date is not specifically related to any period of limitation.

C. OFFICE(S) RESPONSIBLE FOR THE NOTIFIED DOCUMENT(S)

Office responsible with regard to the attached document(s):

- Name:
- Address:
- Other contact details:
- Language(s) in which this office can be contacted:

Further information about the notified document(s) and/or the possibility of contesting the obligations can be obtained

- at the abovementioned office responsible with regard to the attached document(s), and/or
- from the following office:
 - Name:
 - Address:
 - Other contact details:
 - Language(s) in which this office can be contacted:

D. DESCRIPTION OF THE NOTIFIED DOCUMENT(S)

Document [number]

- Reference number:
- Date of establishment:
- Nature of the notified document:
 - Tax assessment
 - Payment order
 - Decision following an administrative appeal
 - Other administrative document:
 - Judgment or order of:
 - Other judicial document:
- Name of the claim(s) concerned (in the language of the applicant State):
- Nature of the claim(s) concerned:
 - a) customs duties
 - b) value added tax
 - c) excise duties
 - d) tax on income or capital
 - e) tax on insurance premiums
 - f) inheritance and gift taxes
 - g) national taxes and duties on immovable property, other than the above-mentioned ones
 - h) national taxes and duties on the use or ownership of means of transport
 - i) other taxes and duties levied by or on behalf of the applicant State

- j) *taxes and duties levied by or on behalf of territorial or administrative subdivisions of the applicant State, excluding taxes and duties levied by local authorities*
- k) *taxes and duties levied by or on behalf of local authorities*
- l) *other tax-based claim*
- m) *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, and levies and other duties provided for under the common organisation of the market for the sugar sector*
- *Amount of the claim(s) concerned:*
 - Principal amount:*
 - Administrative penalties and fines:*
 - Interest up to [date]:*
 - Costs up to [date]:*
 - Fees for certificates and similar documents issued in connection with administrative procedures related to the claim mentioned under point [x]:*
 - Total amount for this (these) claim(s):*
- *The amount mentioned under point [x] should be paid:*
 - before:*
 - within [number] days following the date of this notification*
 - without any further delay*
- *This payment should be made to:*
 - *Holder of the bank account:*
 - *International Bank Account Number (IBAN):*
 - *Bank Identification Code (BIC):*
 - *Name of the bank:*
- *Reference to be used for the payment:*
- *The addressee can reply to the document(s) that is (are) hereby notified.*
 - Last day for replying:*
 - Time period for replying:*
- *Name and address of the authority to whom a reply can be sent:*
- *Possibility of contesting:*
 - The period to contest the claim or the notified document(s) has already come to its end.*
 - Last day for contesting the claim:*
 - Time period to contest the claim: [number of days/weeks/months] following*
 - the date of this notification.*
 - the establishment of the notified document(s)*
 - another date:*
- *Name and address of the authority where a contestation has to be submitted:*

Please note that disputes concerning the claim, the instrument permitting enforcement or any other document originating from the authorities of the applicant State [name of applicant State], fall within the competence of the competent bodies of the applicant State [name of applicant State], in accordance with Article PVAT.29 of the Protocol.

Any such dispute is governed by the procedural and language rules applying in the applicant State [name of applicant State].

 - Please note that the recovery may begin before the end of the period within which the claim may be contested.*
- *Other information:*

Model B

Uniform instrument permitting enforcement of claims covered by Article PVAT.27 of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties between the European Union and the United Kingdom ^(?)

- UNIFORM INSTRUMENT PERMITTING ENFORCEMENT OF CLAIMS*
- *Date of issue:*
- *Reference number:*
- REVISED UNIFORM INSTRUMENT PERMITTING ENFORCEMENT OF CLAIMS*
- *Date of issue of the original uniform instrument:*
- *Date of revision:*
- *Reason for the revision:*
- judgment or order of [name of the Court] of [date]*
- administrative decision of [date]*
- *Reference number:*

State where this document is issued: [name of applicant State]

Each EU Member State or the United Kingdom can request recovery assistance from the United Kingdom or an EU Member State respectively for unpaid claims referred to in the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties ('the Protocol') between the European Union and the United Kingdom.

Recovery measures taken by the requested State are based on:

- a uniform instrument permitting enforcement, in accordance with Article PVAT.27 of the above Protocol.*
- a revised uniform instrument permitting enforcement, in accordance with Article PVAT.30 of the above Protocol (to take account of the decision of the competent body referred to in Article PVAT.29(1) of that Protocol).*

This document is the uniform instrument permitting enforcement (including precautionary measures). It concerns the claim(s) mentioned below, which remain(s) unpaid in the applicant State [name of applicant State]. The initial instrument for the enforcement of this/these claim(s) has been notified in so far as required under the national law of the applicant State [name of applicant State].

Disputes concerning the claim(s) fall exclusively within the competence of the competent bodies of the applicant State [name of applicant State], in accordance with Article PVAT.29 of the Protocol. Any such action shall be brought before them in accordance with the procedural and language rules in force in the applicant State [name of applicant State].

The addressee of a request for recovery or precautionary measures may not rely on the notification or communication of the uniform instrument permitting enforcement in the requested State to claim a prolongation or a re-opening of the time period to contest the claim or the initial instrument permitting enforcement if that has been validly notified.

DESCRIPTION OF THE CLAIM(S) AND THE PERSON(S) CONCERNED

Identification of the claim(s) [number]

1. Reference:
2. Nature of the claim(s) concerned:
 - a) *customs duties*
 - b) *value added tax*
 - c) *excise duties*

^(?) The elements in italics are optional.

- d) *tax on income or capital*
- e) *tax on insurance premiums*
- f) *inheritance and gift taxes*
- g) *national taxes and duties on immovable property, other than the above-mentioned ones*
- h) *national taxes and duties on the use or ownership of means of transport*
- i) *other taxes and duties levied by or on behalf of the applicant State*
- j) *taxes and duties levied by or on behalf of territorial or administrative subdivisions of the applicant State, excluding taxes and duties levied by local authorities*
- k) *taxes and duties levied by or on behalf of local authorities*
- l) *other tax-based claim*
- m) *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, and levies and other duties provided for under the common organisation of the market for the sugar sector*

3. Name of the tax/duty concerned:

4. Period or date concerned:

5. Date of establishment of the claim:

6. Date on which enforcement becomes possible:

7. Amount of the claim still due:

- principal amount:*
- administrative penalties and fines:*
- interest till date before the day the request is sent:*
- costs till date before the day the request is sent:*
- total amount of this claim:*

8. Date of notification of the initial instrument permitting enforcement in the applicant State: [name of the applicant State]:

- Date:*
- No date available*

9. Office responsible for the assessment of the claim:

- *Name:*
- *Address:*
- *Other contact details:*
- *Language(s) in which this office can be contacted:*

10. Further information concerning the claim or the possibilities for contesting the payment obligation can be obtained from:

- the office indicated above*
- the following office responsible for the Uniform instrument permitting enforcement:*
 - *Name:*
 - *Address:*
 - *Other contact details:*
 - *Language(s) in which this office can be contacted:*

Identification of the person(s) concerned in the national instrument(s) permitting enforcement

(a) The following person is mentioned in the national instrument(s) permitting enforcement

- natural person*
- other*
 - *Name*

- *Address (known or assumed)*
 - *Other data relevant to the identification of the addressee*
 - Legal representative*
 - *Name*
 - *Address (known or assumed)*
 - *Other data relevant to the identification of the addressee*
- Cause of liability:*
- principal debtor*
 - a co-debtor*
 - a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures under the laws in force in the applicant State*
- (b) *the following person(s) is (are) also mentioned in the national instrument(s) permitting enforcement:*
- natural person*
 - other*
 - *Name:*
 - *Address (known or assumed):*
 - *Other data relevant to the identification of the addressee:*
 - Legal representative*
 - *Name:*
 - *Address (known or assumed):*
 - *Other data relevant to the identification of the addressee:*
- Cause of liability:*
- principal debtor*
 - a co-debtor*
 - a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures under the laws in force in the applicant State*
- Other information*
- Overall total amount of the claim(s)
- *in the currency of the applicant State:*
 - *in the currency of the requested State:*
 - *in EUR:*

Model form C – request for information

REQUEST FOR INFORMATION

Based on Article PVAT.20 of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties ('the Protocol') between the European Union and the United Kingdom

Reference: AA_RA_aaaaaaaaaa_rrrrrrrrrrr_20YYMMDD_xxxxxxx_RI

Nature of the claim(s):

- a) *customs duties*
- b) *value added tax*
- c) *excise duties*
- d) *tax on income or capital*
- e) *tax on insurance premiums*
- f) *inheritance and gift taxes*
- g) *national taxes and duties on immovable property, other than the above-mentioned ones*
- h) *national taxes and duties on the use or ownership of means of transport*
- i) *other taxes and duties levied by or on behalf of the applicant State*
- j) *taxes and duties levied by or on behalf of territorial or administrative subdivisions of the applicant State, excluding taxes and duties levied by local authorities*
- k) *taxes and duties levied by or on behalf of local authorities*
- l) *other tax-based claim*
- m) *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, and levies and other duties provided for under the common organisation of the market for the sugar sector*

1. STATE OF THE APPLICANT AUTHORITY

<p>A. Applicant authority Country: Name: Telephone: Reference of the file: Name of the official dealing with the request: Language skills</p>	<p>B. Office initiating the request Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:</p>
---	---

2. STATE OF THE REQUESTED AUTHORITY

<p>A. Requested authority Country: Name: Telephone: Reference of the file: Name of the official dealing with the request: Language skills</p>	<p>B. Office handling the request Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:</p>
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3. INFORMATION RELATING TO THE REQUEST

This request includes claims which are more than 5 years old, dating from the due date of the claims to the date of the initial request for assistance (for contested claims or instruments permitting enforcement: from the moment at which the claim or the instrument permitting enforcement may no longer be contested).

For this (these) claim(s), the request is based on the following circumstances:

This request is connected to another request of 20YY/MM/DD, which was processed by the requested authority under reference number: [optional]

Other:

A similar request is sent to the following competent authority(ies) within the State of the requested authority:

A similar request is sent to the following competent authority(ies) within the following State(s):

I, applicant authority, ask the requested authority not to inform the person(s) concerned about this request.

I, applicant authority, confirm that the information to be received will be subject to the secrecy provisions defined in the legal basis quoted above.

4. INFORMATION RELATING TO THE PERSON CONCERNED

A. Information is requested with regard to:

For natural persons:

First name(s):

Surname:

Maiden name (name at birth):

Date of birth:

Place of birth:

VAT number:

Tax Identification Number:

Other identification data:

Address of this person: known — assumed

— Street and number:

— Details of address:

— Postcode and town:

— Country:

Or for legal entities:

Company name:

Legal status:

VAT number:

Tax Identification Number:

Other identification data:

Address of this legal entity: known — assumed

— Street and number:

— Details of address:

— Postcode and town:

— Country:

Legal representative

Name:

Address of this legal representative: known — assumed

— Street and number:

— Details of address:

— Postcode and town:

— Country:

B. Liability: the person concerned is:

the principal debtor

a co-debtor

a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures under the laws in force in the applicant State;

a person other than the (co-)debtor, holding assets belonging to, or having debts towards, the (co-)debtor or to any other person liable.

a third party which may become affected by enforcement measures concerning other persons.

C. Other relevant information concerning the above persons:

- Bank account number(s)
 - Bank account number (IBAN):
 - Bank identification code (BIC):
 - Name of the bank:
- Car information on 20YY/MM/DD
 - car plate number:
 - car brand:
 - colour of the car:
- Estimated or provisional or precise amount of the claim(s):
- Other:

5. INFORMATION REQUESTED

- Information about the identity of the person concerned (for natural persons: full name, date and place of birth; for legal entities: company name and legal status)
- Information about the address
- Information about the income and assets for recovery
- Information about the heirs and/or legal successors
- Other:

6. FOLLOW-UP OF THE REQUEST FOR INFORMATION

Date	Nr	Message	Applicant authority	Requested authority
date	1 <input type="checkbox"/>	I, requested authority, acknowledge receipt of the request.		
date	2 <input type="checkbox"/>	I, requested authority, invite the applicant authority to complete the request with the following additional information:		
	<input type="checkbox"/>	To be combined with acknowledgment		
date	3 <input type="checkbox"/>	I, requested authority, have not yet received the additional information required and will close your request if I do not receive this information before 20YY/MM/DD.		
date	4	I, applicant authority,		
	<input type="checkbox"/>	a	provide on request the following additional information:	
	<input type="checkbox"/>	b	am not able to provide the requested additional information (because:)	
date	5 <input type="checkbox"/>	I, requested authority, acknowledge receipt of the additional information and am now in a position to proceed.		
date	6	I, requested authority, do not provide assistance and close the case because:		
	<input type="checkbox"/>	a	I do not have competence for any of the claims to which the request relates.	
	<input type="checkbox"/>	b	the claim is older than foreseen in the Protocol.	
	<input type="checkbox"/>	c	I am not able to obtain this information for the purpose of recovering similar national claims.	

	<input type="checkbox"/>	d	this would disclose a commercial, industrial or professional secret.
	<input type="checkbox"/>	e	the disclosure of this information would be liable to prejudice the security or be contrary to the public policy of the State.
	<input type="checkbox"/>	f	the applicant authority did not provide all the required additional information
	<input type="checkbox"/>	g	other reason:

date	7	I, applicant authority, ask to be informed about the present status of my request.
	<input type="checkbox"/>	

date	8	I, requested authority, cannot provide the information now because:
	<input type="checkbox"/>	I have asked for information from other public bodies.
	<input type="checkbox"/>	I have asked for information from a third party.
	<input type="checkbox"/>	I am arranging a personal call.
	<input type="checkbox"/>	other reason:

date	9	The requested information cannot be obtained because:
	<input type="checkbox"/>	a the person concerned is not known.
	<input type="checkbox"/>	b insufficient data for identification of person concerned.
	<input type="checkbox"/>	c the person concerned has moved away, address unknown.
	<input type="checkbox"/>	d the requested information is not available.
	<input type="checkbox"/>	e other reason:

date	10	I, requested authority, transmit the following part of the requested information:
	<input type="checkbox"/>	

date	11	I, requested authority, transmit all (or the final part of) the requested information:
	<input type="checkbox"/>	a Identity confirmed
	<input type="checkbox"/>	b Address confirmed
	<input type="checkbox"/>	c The following data about the identity of the person concerned have changed (or are added):
		For natural persons:
	<input type="checkbox"/>	First name(s):
	<input type="checkbox"/>	Surname:
	<input type="checkbox"/>	Maiden name:
	<input type="checkbox"/>	Date of birth:
	<input type="checkbox"/>	Place of birth:
		For legal entities:
	<input type="checkbox"/>	Legal Status:
	<input type="checkbox"/>	Company name:
	<input type="checkbox"/>	d The following address data have changed (or are added):
	<input type="checkbox"/>	Street and no.:
	<input type="checkbox"/>	Details of address:
	<input type="checkbox"/>	Postcode and town:

			<input type="checkbox"/> Country:
			<input type="checkbox"/> Telephone:
			<input type="checkbox"/> Fax:
			<input type="checkbox"/> E-mail:
	<input type="checkbox"/>	e	Financial situation:
			<input type="checkbox"/> Bank account(s) known:
			Bank account number (IBAN): ...
			Bank identification code (BIC): ...
			Name of the bank: ...
			<input type="checkbox"/> Employment details: <input type="checkbox"/> Employee — <input type="checkbox"/> Self-employed — <input type="checkbox"/> Unemployed
			<input type="checkbox"/> It seems that the person concerned has no means to settle the debt/no assets to cover recovery
			<input type="checkbox"/> The person concerned is bankrupt/insolvent:
			— Date of order:
			— Date of release:
			— Liquidator's details:
			Name:
			Street and no:
			Details of address:
			Postcode and town:
			Country:
			<input type="checkbox"/> It seems that the person concerned has:
			<input type="checkbox"/> limited means to partially settle the debt
			<input type="checkbox"/> sufficient means/assets for recovery
			<input type="checkbox"/> Comments:
	<input type="checkbox"/>	f	Debt disputed
			<input type="checkbox"/> person concerned has been advised to contest the claim in the State of the applicant authority
			<input type="checkbox"/> references of the dispute, if available:
			<input type="checkbox"/> further details attached
	<input type="checkbox"/>	g	Debtor deceased on YYYY/MM/DD
	<input type="checkbox"/>	h	Name and address of heirs/will executor:
	<input type="checkbox"/>	i	Other comments:
	<input type="checkbox"/>	j	I recommend proceeding with recovery procedures
	<input type="checkbox"/>	k	I recommend not proceeding with recovery procedures

date	12		I, applicant authority, withdraw my request for information.
	<input type="checkbox"/>		

date	13		Other: comment from <input type="checkbox"/> applicant authority or <input type="checkbox"/> requested authority:
	<input type="checkbox"/>		

Model form D – request for notification

REQUEST FOR NOTIFICATION

Based on Article PVAT.23 of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties ('the Protocol') between the European Union and the United Kingdom

Reference: AA_RA_aaaaaaaaa_rrrrrrrrrrr_20YYMMDD_xxxxxxx_RN

Nature of the claim(s):

- a) *customs duties*
- b) *value added tax*
- c) *excise duties*
- d) *tax on income or capital*
- e) *tax on insurance premiums*
- f) *inheritance and gift taxes*
- g) *national taxes and duties on immovable property, other than the above-mentioned ones*
- h) *national taxes and duties on the use or ownership of means of transport*
- i) *other taxes and duties levied by or on behalf of the applicant State*
- j) *taxes and duties levied by or on behalf of territorial or administrative subdivisions of the applicant State, excluding taxes and duties levied by local authorities*
- k) *taxes and duties levied by or on behalf of local authorities*
- l) *other tax-based claim*
- m) *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, and levies and other duties provided for under the common organisation of the market for the sugar sector*

1. STATE OF THE APPLICANT AUTHORITY

<p>A. Applicant authority</p> <p>Country:</p> <p>Name:</p> <p>Telephone:</p> <p>Reference of the file:</p> <p>Name of the official dealing with the request:</p> <p>Language skills:</p>	<p>B. Office initiating the request</p> <p>Name:</p> <p>Address:</p> <p>Postcode:</p> <p>Town:</p> <p>Telephone:</p> <p>E-mail:</p> <p>Reference of the file:</p> <p>Name of the official dealing with the request:</p>
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2. STATE OF THE REQUESTED AUTHORITY

<p>A. Requested authority</p> <p>Country: Name: Telephone: Reference of the file:</p> <p>Name of the official dealing with the request: Language skills:</p>	<p>B. Office handling the request</p> <p>Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:</p>
--	--

3. INFORMATION RELATING TO THE REQUEST

This request includes claims which are more than 5 years old, dating from the due date of the claims to the date of the initial request for assistance (for contested claims or instruments permitting enforcement: from the moment at which the claim or the instrument permitting enforcement may no longer be contested).

For this (these) claim(s), the request is based on the following circumstances:

- This request is connected to another request of 20YY/MM/DD, which was processed by the requested authority under reference number: [optional]
- Other:
- A similar request is sent to the following competent authority(ies) within the State of the requested authority:
- Final date for notification of these documents in order to avoid problems with the limitation period (if necessary): 20YY/MM/DD
- Date before which notification is requested: 20YY/MM/DD (*This date will be mentioned in the Uniform Notification Form communicated to the addressee*) [see Article PVAT. 23(1), 2nd subpara. (b) of the Protocol; see box B.2. of the Uniform Notification Form]

Other comments:

4. IDENTIFICATION OF THE ADDRESSEE OF THE NOTIFICATION

A. The notification should be made to:

- For natural persons:
 - First name(s):
 - Surname:
 - Maiden name (name at birth):
 - Date of birth:
 - Place of birth:
 - VAT number:
 - Tax Identification Number:
 - Other identification data:
 - Address of this person: known — assumed:

Street and number:
Details of address:
Postcode and town:

Country:

Or for legal entities:
 Company name:
 Legal status:
 VAT number:
 Tax Identification Number:
 Other identification data:
 Address of this legal entity: known — assumed
 Street and number:
 Details of address:
 Postcode and town:
 Country:

Legal representative
 Name:
 Address of this legal representative: known — assumed
 Street and number:
 Details of address:
 Postcode and town:
 Country:

B. Other relevant information concerning the above persons:

5	PURPOSE OF THE NOTIFICATION, as to be communicated to the addressee.
A	This notification is intended: <input type="checkbox"/> to inform the addressee, about the document(s) to which this information document is attached. <input type="checkbox"/> to interrupt the period of limitation with regard to the claim(s) mentioned in the notified document(s). <input type="checkbox"/> to confirm the addressee, about his/her obligation to pay.
B	The addressee of the notification is considered to be: <input type="checkbox"/> the principal debtor <input type="checkbox"/> a co-debtor <input type="checkbox"/> a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for <input type="checkbox"/> other claims relating to these taxes, duties and other measures, under the laws in force in the applicant State. <input type="checkbox"/> a person other than the (co-)debtor, holding assets belonging to, or having debts towards, the (co-)debtor or to any other person liable. <input type="checkbox"/> a third party which may become affected by enforcement measures concerning other persons.
C	<i>[The following should appear if one of the 2 checkboxes just above is selected]</i> The notified documents concern claims relating to taxes or duties, for which the following person(s) is (are) liable as: <input type="checkbox"/> Principal debtor <input type="checkbox"/> co-debtor <input type="checkbox"/> a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures under the laws in force in the applicant State <input type="checkbox"/> For natural persons:

	<p>First name(s): Surname: Address: <input type="checkbox"/> known — <input type="checkbox"/> assumed Street and number: Details of address: Postcode and town: Country</p> <p><input type="checkbox"/> Or for legal entities: Company name: Legal status: Address: <input type="checkbox"/> known — <input type="checkbox"/> assumed Street and number: Details of address: Postcode and town: Country</p>
6	<p>DESCRIPTION OF THE NOTIFIED DOCUMENT(S), as to be communicated to the addressee.</p> <div style="border: 1px solid black; padding: 5px; text-align: center;"> <p>THIS BOX CAN BE MULTIPLIED</p> </div>
A	<p>Reference Number: ...</p> <p>Date of establishment: 20YYMMDD</p>
B	<p>Nature of the notified document:</p> <p><input type="checkbox"/> Tax assessment <input type="checkbox"/> Payment order <input type="checkbox"/> Decision following an administrative appeal <input type="checkbox"/> Other administrative document: free text box with possibility for translation <input type="checkbox"/> Judgment/order of (name of the Court) <input type="checkbox"/> Other judicial document: free text box with possibility for translation</p>
C	<p>Name of the claim concerned: (in language of the applicant State):</p>
D	<p>Nature of the claim concerned:</p> <p><input type="checkbox"/> a) <i>customs duties</i> <input type="checkbox"/> b) <i>value added tax</i> <input type="checkbox"/> c) <i>excise duties</i> <input type="checkbox"/> d) <i>tax on income or capital</i> <input type="checkbox"/> e) <i>tax on insurance premiums</i> <input type="checkbox"/> f) <i>inheritance and gift taxes</i> <input type="checkbox"/> g) <i>national taxes and duties on immovable property, other than the above-mentioned ones</i> <input type="checkbox"/> h) <i>national taxes and duties on the use or ownership of means of transport</i> <input type="checkbox"/> i) <i>other taxes and duties levied by or on behalf of the applicant State</i> <input type="checkbox"/> j) <i>taxes and duties levied by or on behalf of territorial or administrative subdivisions of the applicant State, excluding taxes and duties levied by local authorities</i> <input type="checkbox"/> k) <i>taxes and duties levied by or on behalf of local authorities</i> <input type="checkbox"/> l) <i>other tax-based claim</i> <input type="checkbox"/> m) <i>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, and levies and other duties provided for under the common organisation of the market for the sugar sector</i></p>

E	<p>Amount of the claim concerned, in the currency of [Name of applicant State]:</p> <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"/> Fees for certificates and similar documents issued in connection with administrative procedures related to the tax/duty concerned: <input type="checkbox"/> Total amount for this claim:
F	<p>The amount mentioned under point E should be paid:</p> <input type="checkbox"/> before 20YYMMDD <input type="checkbox"/> within calendar days following the date of this notification <input type="checkbox"/> without any further delay <p>This payment should be made to:</p> <p>— Holder of the bank account: — Name of the bank: — Bank account number (IBAN): — Bank identification code (BIC): — Reference to be used for the payment:</p>
G	<p>The addressee can reply to the document(s) that is (are) notified.</p> <input type="checkbox"/> Last day for replying: 20YYMMDD <input type="checkbox"/> Time period for replying: ... <input type="checkbox"/> calendar days <input type="checkbox"/> weeks <input type="checkbox"/> months following <input type="checkbox"/> the date of this notification <input type="checkbox"/> the establishment of the notified document(s) <input type="checkbox"/> 20YYMMDD <input type="checkbox"/> Name and address of the authority to whom a reply can be sent:
H	<p>Possibility of contesting:</p> <input type="checkbox"/> The period to contest the claim or the notified document(s) has already come to its end. <input type="checkbox"/> Last day for contesting the claim: <input type="checkbox"/> Time period to contest the claim: <input type="checkbox"/> calendar days <input type="checkbox"/> weeks <input type="checkbox"/> months following <input type="checkbox"/> the date of this notification <input type="checkbox"/> the establishment of the notified document(s) <input type="checkbox"/> another date: <input type="checkbox"/> Name and address of the authority where a contestation has to be submitted: <input type="checkbox"/> The addressee should be informed that the enforcement may start before the end of the period for contesting the claim.
I	<p>Office responsible with regard to the attached document(s):</p> <p>— Name: — Street and number: — Details of address: — Postcode and town: — Country: — Telephone: — E-mail: — Website: — Language in which this office can be contacted:</p> <p>Further information about:</p> <input type="checkbox"/> the notified document(s) <input type="checkbox"/> and/or the possibility to contest the obligations can be obtained from: <input type="checkbox"/> the office responsible with regard to the attached document(s) (mentioned just above) <input type="checkbox"/> the following office: — Name:

	<ul style="list-style-type: none"> — Street and number: — Details of address: — Postcode and town: — Country: — Telephone: — E-mail: — Website: — Language in which this office can be contacted:
J	[FREE TEXT BOX]

7. FOLLOW-UP OF THE REQUEST FOR NOTIFICATION

Date	Nr	Message	Applicant authority	Requested authority
date	1 <input type="checkbox"/>	I, requested authority, acknowledge receipt of the request.		
date	2 <input type="checkbox"/>	I, requested authority, invite the applicant authority to complete the request with the following additional information:		
date	3 <input type="checkbox"/>	I, requested authority, have not yet received the additional information required and will close your request if I do not receive this information before 20YY/MM/DD.		
date	4 <input type="checkbox"/>	I, applicant authority,		
	<input type="checkbox"/>	a provide on request the following additional information:		
	<input type="checkbox"/>	b I am not able to provide the requested additional information (because:)		
date	5 <input type="checkbox"/>	I, requested authority, acknowledge receipt of the additional information and am now in a position to proceed.		
date	6 <input type="checkbox"/>	I, requested authority, do not provide assistance and close the case because:		
	<input type="checkbox"/>	a I do not have competence for any of the taxes to which the request relates.		
	<input type="checkbox"/>	b the claim(s) is/are older than foreseen in the Protocol.		
	<input type="checkbox"/>	c the applicant authority did not provide all the required additional information		
	<input type="checkbox"/>	d Other reason:		
date	7 <input type="checkbox"/>	I, applicant authority, ask to be informed about the present status of my request.		
date	8 <input type="checkbox"/>	I, requested authority, certify:		
	<input type="checkbox"/>	a that the document(s) has (have) been notified to the addressee, with legal effect according to the national legislation of the State of the requested authority, on 20YY/MM/DD.		
		The notification was made in the following manner:		
	<input type="checkbox"/>	to the addressee in person		
	<input type="checkbox"/>	by mail		
	<input type="checkbox"/>	by electronic mail		

		<input type="checkbox"/> by registered mail <input type="checkbox"/> by bailiff <input type="checkbox"/> by another procedure
	<input type="checkbox"/> b	that the above-mentioned document(s) could not be notified to the person concerned for the following reasons: <input type="checkbox"/> addressee(s) not known <input type="checkbox"/> addressee(s) deceased <input type="checkbox"/> addressee(s) has (have) left the State. New address: <input type="checkbox"/> other:
date	9 <input type="checkbox"/>	I, applicant authority, withdraw my request for notification.
date	10 <input type="checkbox"/>	Other: comment from <input type="checkbox"/> applicant authority or <input type="checkbox"/> requested authority

Model form E – request for recovery or precautionary measures

REQUEST FOR RECOVERY MEASURES

Based on Article PVAT.25 of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties ('the Protocol') between the European Union and the United Kingdom

AND/OR PRECAUTIONARY MEASURES

Based on Article PVAT.31 of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties between the European Union and the United Kingdom

Reference: AA_RA_aaaaaaaaa_rrrrrrrrrrr_20YYMMDD_xxxxxxx_RR(RP)

Nature of the claim(s):

- a) *customs duties*
- b) *value added tax*
- c) *excise duties*
- d) *tax on income or capital*
- e) *tax on insurance premiums*
- f) *inheritance and gift taxes*
- g) *national taxes and duties on immovable property, other than the above-mentioned ones*
- h) *national taxes and duties on the use or ownership of means of transport*
- i) *other taxes and duties levied by or on behalf of the applicant State*
- j) *taxes and duties levied by or on behalf of territorial or administrative subdivisions of the applicant State, excluding taxes and duties levied by local authorities*
- k) *taxes and duties levied by or on behalf of local authorities*

) *other tax-based claim*

m) *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, and levies and other duties provided for under the common organisation of the market for the sugar sector*

1. STATE OF THE APPLICANT AUTHORITY

<p>A. Applicant authority</p> <p>Country: Name: Telephone: Reference of the file:</p> <p>Name of the official dealing with the request: Language skills:</p>		<p>B. Office initiating the request</p> <p>Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:</p>
--	--	--

2. STATE OF THE REQUESTED AUTHORITY

<p>A. Requested authority</p> <p>Country: Name: Telephone: Reference of the file:</p> <p>Name of the official dealing with the request: Language skills:</p>		<p>B. Office handling the request</p> <p>Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:</p>
--	--	--

3. INFORMATION ABOUT THE REQUEST

- This request includes claims which are more than 5 years old, dating from the due date of the claims to the date of the initial request for assistance (for contested claims or instruments permitting enforcement: from the moment at which the claim or the instrument permitting enforcement may no longer be contested).
- For this (these) claim(s), the request is based on the following circumstances:
 - This request is connected to another request of 20YY/MM/DD, which was processed by the requested authority under reference number: [optional]
 - Other:
 - The total amount of the claims for which assistance is requested, is not less than the threshold.
 - The total amount of the claims of this request is less than the threshold, but this request is sent for the following reason:
 - this request is connected to another request and the total amount of the requests is above the threshold.
 - Other:

-
- A similar request is sent to the following competent authority(ies) within the State of the requested authority:
 - A similar request is sent to the following competent authority(ies) within the following State(s):
 - The claim(s) is (are) the subject of an instrument permitting enforcement in the applicant State.
 - The claim(s) is (are) not yet subject of an instrument permitting enforcement in the applicant State.
 - The claim(s) is (are) not contested.
 - The claim(s) may no longer be contested by an administrative appeal/by an appeal to the courts.
 - The claim(s) is (are) contested but the laws, regulations and administrative practices in force in the State of the applicant authority allow recovery of a contested claim.

-
- Appropriate recovery procedures have been applied in the State of the applicant authority but will not result in the payment of a substantial amount.
 - It is obvious that there are no assets for recovery in the applicant State or that such procedures will not result in the payment of a substantial amount, and the applicant authority has specific information indicating that the person concerned has assets in the requested State.
 - Recourse to recovery procedures in the applicant State would give rise to disproportionate difficulty.
 - This request for precautionary measures is based on the reasons described in the attached document(s).
 - This request is accompanied by an instrument permitting precautionary measures in the applicant state.
 - I request not to inform the debtor/other person concerned prior to the precautionary measures.

-
- Please contact me if the following specific situation occurs (by using the free text field at the end of the request form:

-
- I, applicant authority will reimburse the sums already transferred if the outcome of the contestation is favourable to the party concerned.

-
- Sensitive case:
-

4. PAYMENT INSTRUCTIONS

A. Please remit the amount of the claim recovered to:

- Bank account number (IBAN):
- Bank identification code (BIC):
- Name of the bank:
- Name of the account holder:
- Address of the account holder:
- Payment reference to be used at the transfer of the money:

B. Payment by instalment is:

- acceptable without further consultation
 - only acceptable after consultation (Please use box 7, point 20 for this consultation)
 - not acceptable
 - Please note that agreements on payment by instalment do not affect the limitation period in the applicant State. If payment by instalment is agreed, the instalment should end before the date on which the limitation period comes to its end, which is on:
-

5. INFORMATION ABOUT THE PERSON CONCERNED BY THE REQUEST

A	<p>Recovery/precautionary measures are requested with regard to:</p> <p><input type="checkbox"/> For natural persons: First name(s): Surname: Maiden name (name at birth): Date of birth: Place of birth: VAT number: Tax Identification Number: Other identification data: Address of this person/legal entity: <input type="checkbox"/> known — <input type="checkbox"/> assumed Street and number: Details of address: Postcode and town:</p> <p><input type="checkbox"/> Or for legal entities: Legal status: Company name: VAT number: Tax Identification Number: Other identification data: Address of this person/legal entity: <input type="checkbox"/> known — <input type="checkbox"/> assumed Street and number: Details of address: Postcode and town:</p> <p>other information concerning this person: <input type="checkbox"/> Legal representative Name: Details of address: <input type="checkbox"/> known — <input type="checkbox"/> assumed Street and number: Postcode and town: Country:</p>
B	<p>Other relevant information concerning this request and/or person</p>
1	<p><input type="checkbox"/> The following person(s) is (are) co-debtor(s): [It should be possible to add more than 1 name of such persons] — Identity of this person:</p> <p><input type="checkbox"/> For natural persons: Name: Date of birth: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town:</p> <p><input type="checkbox"/> Or for legal entities: Legal status: Company name: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town:</p> <p>— other information concerning this (these) co-debtor(s):</p>

<p>2 <input type="checkbox"/></p>	<p>The following person(s) is (are) holding assets belonging to the person concerned by this request: [It should be possible to add more than 1 name of such persons]</p> <p>— Identity of this person:</p> <ul style="list-style-type: none"> <input type="checkbox"/> For natural persons: Name: Date of birth: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town: <input type="checkbox"/> Or for legal entities: Legal status: Company name: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town: <p>— assets held by this other person:</p>
<p>3 <input type="checkbox"/></p>	<p>The following person(s) is (are) having debts towards the person concerned by this request: [It should be possible to add more than 1 name of such persons]</p> <p>— Identity of this person:</p> <ul style="list-style-type: none"> <input type="checkbox"/> For natural persons: Name: Date of birth: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town: <input type="checkbox"/> Or for legal entities: Legal status: Company name: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town: <p>— (future) debts of this other person:</p>
<p>4 <input type="checkbox"/></p>	<p>There (is) are (an)other person(s) than the person concerned by this request, who (is) are liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures under the laws of the applicant State. [It should be possible to add more than 1 name of such persons]</p> <p>— Identity of this person:</p> <ul style="list-style-type: none"> <input type="checkbox"/> For natural persons: Name: Date of birth: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town:

		<input type="checkbox"/> Or for legal entities: Legal status: Company name: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town: — Reason or nature of the liability of this other person:
--	--	--

6. DESCRIPTION OF THE CLAIM(S):

This box can be multiplied.

A	The claim(s) mentioned below are to be considered as:	<input type="checkbox"/> the initial claim(s), subject of an instrument permitting enforcement in the requested State. <input type="checkbox"/> revised claim(s), subject of a revised instrument permitting enforcement in the requested State. <input type="checkbox"/> Date of issue of the original uniform instrument permitting enforcement: <input type="checkbox"/> Reason for the revision: judgement/ order of: <input type="checkbox"/> Reason for the revision: administrative decision of:
B	Currency of the Country where this document is issued: Currency of the Country where recovery actions will be taken: Exchange rate used:	
C	Identification of the claim	
	1	Reference:
	2	Nature of the claim: <input type="checkbox"/> a) <i>customs duties</i> <input type="checkbox"/> b) <i>value added tax</i> <input type="checkbox"/> c) <i>excise duties</i> <input type="checkbox"/> d) <i>tax on income or capital</i> <input type="checkbox"/> e) <i>tax on insurance premiums</i> <input type="checkbox"/> f) <i>inheritance and gift taxes</i> <input type="checkbox"/> g) <i>national taxes and duties on immovable property, other than the above-mentioned ones</i> <input type="checkbox"/> h) <i>national taxes and duties on the use or ownership of means of transport</i> <input type="checkbox"/> i) <i>other taxes and duties levied by or on behalf of the applicant State</i> <input type="checkbox"/> j) <i>taxes and duties levied by or on behalf of territorial or administrative subdivisions of the applicant State, excluding taxes and duties levied by local authorities</i> <input type="checkbox"/> k) <i>taxes and duties levied by or on behalf of local authorities</i> <input type="checkbox"/> l) <i>other tax-based claim</i> <input type="checkbox"/> m) <i>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, and levies and other duties provided for under the common organisation of the market for the sugar sector</i>
	3	Name of the tax/duty concerned:

4	Period or date concerned: <input type="checkbox"/> Period: <input type="checkbox"/> Date:
5	Date of establishment of the claim:
6	Date on which enforcement becomes possible:
7	Last day of the limitation period: <i>[will not be copied into the printed version of the UIPE]</i>
8	Amount of the claim still due: — amounts in the currency of the AS — amounts in the currency of the RS — initially due [optional] — still due <input type="checkbox"/> principal amount: <input type="checkbox"/> administrative penalties and fees: <input type="checkbox"/> interest till date before the day the request is sent: <input type="checkbox"/> costs till date before the day the request is sent: <input type="checkbox"/> fees for certificates and similar documents issued in connection with administrative procedures related to the tax/duty concerned: <input type="checkbox"/> total amount of this claim:
9	Date of notification of the initial instrument permitting enforcement in [name of the applicant State]: (or: No information available)
10	<input type="checkbox"/> office responsible for the assessment of the claim: — Name: — Street and number: — Details of address: — Postcode and town: — Country: — Telephone: — E-mail: — Website: — Language in which this office can be contacted: Further information concerning the claim or the possibilities for contesting the payment obligation can be obtained from: <input type="checkbox"/> the office responsible for the assessment of the claim: <input type="checkbox"/> the office responsible for the Uniform instrument permitting enforcement: — Name: — Street and number: — Details of address: — Postcode and town: — Country: — Telephone: — E-mail: — Website: — Language in which this office can be contacted:
11	Identification of the persons concerned in the national instrument(s) permitting enforcement and in the UIPE(s):
a	The UIPE should mention the person to whom this request relates (see box 5A). Cause of liability: <input type="checkbox"/> principal debtor <input type="checkbox"/> co-debtor <input type="checkbox"/> a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures under the laws in force in the applicant State.

	b	(This box can be multiplied) The following other person(s) should also be mentioned: <input type="checkbox"/> in the same UIPE <input type="checkbox"/> in another UIPE, with regard to the same claim:
		<input type="checkbox"/> <i>For natural persons</i> First name(s): Surname: Maiden name (name at birth): Date of birth: Place of birth: VAT number: Tax Identification Number: Other identification data: Address of this person/legal entity: <i>known — assumed</i> Street and number: Details of address: Postcode and town: <input type="checkbox"/> <i>Or for legal entities:</i> Legal status: Company name: VAT number: Tax Identification Number: Other identification data: Address of this person/legal entity: <i>known — assumed</i> Street and number: Details of address: Postcode and town:
		Cause of liability: <input type="checkbox"/> principal debtor <input type="checkbox"/> a co-debtor <input type="checkbox"/> a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures under the law in force in the applicant Member State
D		<input type="checkbox"/> The next claim is to be added to the same UIPE accompanying this request. <input type="checkbox"/> The next claim must be put in another UIPE accompanying the same request.
E		Overall total amount of the claims: — in the currency of the applicant State:..... — in the currency of the requested State:..... — in EUR:.....
F		[Free text box]

7. FOLLOW-UP OF THE REQUEST		Applicant authority	Requested authority
date	1 <input type="checkbox"/>	I, requested authority, acknowledge receipt of the request.	
date <input type="checkbox"/> To be combined with acknowledgment	2 <input type="checkbox"/>	I, requested authority, invite the applicant authority to complete the request with the following additional information:	
date	3 <input type="checkbox"/>	I, requested authority, have not yet received the additional information required and will close your request if I do not receive this information before 20YY/MM/DD.	
date	4 <input type="checkbox"/>	I, applicant authority,	
	<input type="checkbox"/>	a	provide on request the following additional information:
	<input type="checkbox"/>	b	am not able to provide the requested additional information (because:)
date	5 <input type="checkbox"/>	I, requested authority, acknowledge receipt of the additional information and am now in a position to proceed.	
date	6 <input type="checkbox"/>	I, requested authority, do not provide assistance and close the case because:	
	<input type="checkbox"/>	a	I do not have competence for the claims to which your request relates.
	<input type="checkbox"/>	b	I do not have competence for the following claim(s) of your request:
	<input type="checkbox"/>	c	the claim(s) is/are older than foreseen in the Protocol.
	<input type="checkbox"/>	d	the total amount is less than the threshold foreseen in the Protocol.
	<input type="checkbox"/>	e	the applicant authority did not provide all the required additional information.
	<input type="checkbox"/>	f	Other reason:
date	7 <input type="checkbox"/>	I, applicant authority, ask to be informed about the present status of my request.	
date	8 <input type="checkbox"/>	I, requested authority, will not take the requested action(s), for the following reasons:	
	<input type="checkbox"/>	a	my national legislation and practice does not allow recovery measures for claims that are contested.
	<input type="checkbox"/>	b	my national legislation and practice does not allow precautionary measures for claims that are contested.
	9 <input type="checkbox"/>	I, requested authority, have conducted the following procedures for recovery and/or precautionary measures:	
date	<input type="checkbox"/>	a	I established contact with the debtor and requested payment on 20YY/MM/DD.
date	<input type="checkbox"/>	b	I am negotiating payment by instalment.
date	<input type="checkbox"/>	c	I have commenced enforcement procedures on 20YY/MM/DD.
		The following actions have been taken:	

	<input type="checkbox"/>	d	<p>I have commenced precautionary measures on 20YY/MM/DD.</p> <p>The following actions have been taken:</p>
	<input type="checkbox"/>	e	<p>I, requested authority, inform the applicant authority that the measures which I have taken (described under point c and/or d above) have the following effect on the period of limitation:</p> <p><input type="checkbox"/> suspension</p> <p><input type="checkbox"/> interruption</p> <p><input type="checkbox"/> prolongation <input type="checkbox"/> till 20YY/MM/DD –</p> <p><input type="checkbox"/> with xx years/months/weeks/days</p> <p>I ask the applicant State to inform me if the same effect is not provided for under the laws in force in the applicant State.</p>
	<input type="checkbox"/>	f	<p>I, requested authority, inform the applicant authority that suspension, interruption or prolongation of the period of limitation is not possible under the laws of the requested State.</p> <p>I ask the applicant State to confirm whether the measures which I have taken (described under point c and/or d above) have interrupted, suspended or prolonged the time limit for recovery and, if so, what the new time limit is.</p>

date	10		Procedures are still going on. I, requested authority, will inform applicant authority when changes occur.
	<input type="checkbox"/>		

date	11	a	<p>I, applicant authority, confirm that:</p> <p><input type="checkbox"/> as a result of the action mentioned under point 9, the time limit has been changed. The new time limit is: ...</p>
	<input type="checkbox"/>	b	<p>My national laws do not provide for the suspension, interruption or prolongation of the period of limitation.</p>

	12		I, requested authority, inform the applicant authority that:
date	<input type="checkbox"/>	a	<p>the claim has been fully recovered on 20YY/MM/DD</p> <p>— of which the following amount (indicate the currency of the State of the requested authority) relates to the claim as mentioned in the request:</p> <p>— of which the following amount relates to the interest charged under the laws of the State of the requested authority:</p>
date	<input type="checkbox"/>	b	<p>the claim has been partly recovered on 20YY/MM/DD,</p> <p>— for the amount of (indicate the currency of the State of the requested authority):</p> <p>— of which the following amount relates to the claim as mentioned in the request:</p> <p>— of which the following amount relates to the interest charged under the laws of the State of the requested authority:</p> <p><input type="checkbox"/> I will take no further action.</p> <p><input type="checkbox"/> I will continue recovery procedures.</p>

date	<input type="checkbox"/>	c	precautionary measures have been taken. (The requested authority is invited to indicate the nature of these measures:)
date	<input type="checkbox"/>	d	the following payment by instalment has been agreed:
date	13		I, requested authority, confirm that all or part of the claim could not be recovered/ precautionary measures will not be taken, and the case will be closed because:
	<input type="checkbox"/>	a	The person concerned is not known.
	<input type="checkbox"/>	b	The person concerned is known, but moved to:
	<input type="checkbox"/>	c	The person concerned is known, but moved to an unknown address.
	<input type="checkbox"/>	d	The person concerned is deceased on YYYY/MM/DD.
	<input type="checkbox"/>	e	Debtor/co-debtor is insolvent.
	<input type="checkbox"/>	f	Debtor/co-debtor is bankrupt and the claim has been lodged. Date of order: ... — Date of release: ...
	<input type="checkbox"/>	g	Debtor/co-debtor is bankrupt / no recovery possible
		h	Others:
date	14 <input type="checkbox"/>		I, applicant authority, confirm that the case is closed.
date	15 <input type="checkbox"/>		I, requested authority, inform the applicant authority that I have received notification that an action has been launched contesting the claim or the instrument permitting its enforcement and will suspend enforcement procedures. Further,
	<input type="checkbox"/>	a	I have taken precautionary measures to ensure recovery of the claim on
	<input type="checkbox"/>	b	I ask the applicant authority to inform me whether I should recover the claim.
	<input type="checkbox"/>	c	I inform the applicant authority that the laws, regulations and administrative practices in force in the State in which I am situated do not permit (continued) recovery of the claim as long as it is contested.
date	16 <input type="checkbox"/>		I, applicant authority, having been informed that an action has been launched contestng the claim or the instrument permitting its enforcement,
	<input type="checkbox"/>	a	ask the requested authority to suspend any action which it has undertaken.
	<input type="checkbox"/>	b	ask the requested authority to take precautionary measures to ensure recovery of the claim.
	<input type="checkbox"/>	c	ask the requested authority to (continue to) recover the claim.
date	17 <input type="checkbox"/>		I, requested authority, inform the applicant authority that the laws, regulations and administrative practices in force in the State in which I am situated do not permit the action requested:
	<input type="checkbox"/>		under point 16(b).
	<input type="checkbox"/>		under point 16(c).

date	18	I, applicant authority,
	<input type="checkbox"/>	a amend the request for recovery/precautionary measures <ul style="list-style-type: none"> <input type="checkbox"/> in accordance with the decision about the contested claim, [this information about the decision will be put in box 6A] <input type="checkbox"/> because part of the claim was paid directly to the applicant authority; <input type="checkbox"/> for another reason:
	<input type="checkbox"/>	b ask the requested authority to resume enforcement procedures since the contestation was not favourable to the debtor (decision of the body competent in this matter of ...).

date	19	I, applicant authority, withdraw this request for recovery/precautionary measures because:
	<input type="checkbox"/>	a the amount was paid directly to the applicant authority.
	<input type="checkbox"/>	b the time limit for recovery action has elapsed.
	<input type="checkbox"/>	c the claim(s) has (have) been annulled by a national court or by an administrative body.
	<input type="checkbox"/>	d the instrument permitting enforcement has been annulled.
	<input type="checkbox"/>	e other reason: ...

date	20	Other: comment from <input type="checkbox"/> applicant authority or <input type="checkbox"/> requested authority (Please start each comment by indicating the date)
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Statistical data on the application of Title II [Administrative cooperation and combating VAT fraud]

Model for the communication of statistical data from the states as referred to in Art. PVAT. 18 of the Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims relating to taxes and duties between EU and UK ('the Protocol')

State:		
Year:		

Part A: Statistics per state:

	Art. PVAT. 7 - 8 of the Protocol					Art. PVAT.10 of the Protocol		Art. PVAT.16 of the Protocol				Art. PVAT.12 of the Protocol	
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Requests for information received	Requests for information sent	Late & outstanding replies	Replies received within 1 month	Notifications under Art. PVAT.8 (3) Prot.	Spontaneous information received	Spontaneous information sent	Incoming requests for feedback	Feedback sent	Outgoing requests for feedback	Feedback received	Requests for administrative notification received	Requests for administrative notification sent
AT													
BE													
BG													
CY													
CZ													
DE													
DK													
EE													
EL													
ES													
FI													

FR													
GB													
HR													
HU													
IE													
IT													
LT													
LU													
LV													
MT													
NL													
PL													
PT													
RO													
SE													
SI													
SK													
XI													
XU													
Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Part B: Other global statistics:

Statistics on traders	
14 (*)	Number of traders that have declared intra-Community acquisitions during the calendar year
15 (*)	Number of traders that have declared intra-Community supplies of goods and/or services during the calendar year
Statistics on controls and enquiries	
16	Number of times Art. PVAT.13 of the Protocol (Presence in administrative offices and participation in administrative enquiries in other states) have been used
17	Number of simultaneous controls which the State has initiated (Art. PVAT.14 of the Protocol)
18	Number of simultaneous controls in which the State has participated (Art. PVAT.14 of the Protocol)
Statistics on automatic exchange of information without request (Recast Commission Regulation 79/2012)	
19 (*)	Quantity of VAT identification numbers allocated to taxable persons who are not established in your State (Art. 3(1) of Regulation (EU) N 79/2012)
20 (*)	Volume of information on new means of transport (Art. 3(2) of Regulation (EU) N 79/2012) forwarded to other States
Optional boxes (Free text)	
21	Any other (automatic) exchange of information not covered in the previous boxes.
22	Benefits and/or results of administrative cooperation.
(*) Points 14, 15, 19 and 20 are not relevant to the Protocol with the United Kingdom of Great Britain and Northern Ireland.	

Model standard forms for the communication of the statistics on the use of mutual recovery assistance

Mutual recovery assistance on the basis of the Protocol on administrative cooperation in the field of VAT and mutual recovery assistance in the year: ... reported by: [name of the reporting State]												
State	Requests for information		Requests for notification		Requests for precautionary measures		Requests for recovery					
	Number received from:	Number sent to:	Number received from:	Number sent to:	Number received from:	Number sent to:	Requests received from:			Requests sent to:		
Number							Amount of the claims involved	Amount of the claims recovered during the year ⁽¹⁾ ⁽²⁾	Number	Amount of the claims involved	Amount of the claims recovered during the year ⁽²⁾ ⁽³⁾	
BE-België/Belgique												
BG-България (Bulgaria)												
CZ-Česká Republika												
DK-Danmark												
DE-Deutschland												
IE-Ireland												
EE-Eesti												
EL-Ελλάδα (Ellas)												
ES-España												
FR-France												
HR-Hrvatska												
IT-Italia												
CY-Κύπρος (Kypros)												
LV-Latvija												
LT-Lietuva												
LU-Luxembourg												
HU-Magyarország												
MT-Malta												
NL-Nederland												

AT-Österreich												
PL-Polska												
PT-Portugal												
RO-România												
SI-Slovenija												
SK-Slovensko												
FI-Suomi/Finland												
SE-Sverige												
UK-United Kingdom												
Total												

⁽¹⁾ effectively recovered (no amounts for which precautionary measures have been taken or deferred payment has been agreed)
⁽²⁾ these amounts also include any debt, for which mutual assistance has been requested, paid directly by the debtor to the applicant State
⁽³⁾ in € for reporting by EU Member States; in £ for reporting by the United Kingdom.