

COMMISSION REGULATION (EC) No 1179/2008**of 28 November 2008****laying down detailed rules for implementing certain provisions of Council Directive 2008/55/EC on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS REGULATION:

Having regard to the Treaty establishing the European Community,

CHAPTER I

GENERAL PROVISIONS*Article 1*

Having regard to Council Directive 2008/55/EC of 26 May 2008 on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures ⁽¹⁾, and in particular Article 22 thereof,

This Regulation lays down the detailed rules for implementing Article 4(2) and (4), Article 5(2) and (3), Article 7, Article 8, Article 9, Article 11, Article 12(1) and (2), Article 14, Article 18(3) and Article 24 of Directive 2008/55/EC.

Whereas:

It also lays down the detailed rules on conversion, transfer of sums recovered, the fixing of a minimum amount for claims which may give rise to a request for assistance, as well as the means by which communications between authorities may be transmitted.

Article 2

(1) Detailed rules for implementing certain provisions of Directive 2008/55/EC are laid down in Commission Directive 2002/94/EC ⁽²⁾. However, experience has shown that, a Directive, due to its legal nature, is not the most efficient legal instrument to fully achieve the purpose of a uniform procedure for mutual assistance. Therefore, it is appropriate to replace that Directive by a Regulation.

For the purposes of this Regulation, the following definitions shall apply:

(2) In order to facilitate the exchange of information between the competent authorities of the Member States, all assistance requests and all accompanying documents and information should, as far as possible, be communicated by electronic means.

1. transmission 'by electronic means' means transmission using electronic equipment for processing, including digital compression, of data and employing wires, radio transmission, optical technologies or other electromagnetic means;

(3) In order to ensure that appropriate data and information are transmitted, models of forms for requests for mutual assistance among national authorities of the Member States should be established. It should be possible to update the structure and the lay-out of the electronic forms without amending the models in order to adapt those forms to the requirements and possibilities of the electronic communication system, provided that the requests contain the set of data and information required.

2. 'CCN/CSI network' means the common platform based on the Common Communication Network (CCN) and Common System Interface (CSI), developed by the Community to ensure all transmissions by electronic means between competent authorities in the area of Customs and Taxation.

(4) In order to enable the Commission to evaluate the effect and efficiency of the procedures laid down in Directive 2008/55/EC on a regular basis, it is appropriate to set out certain information to be communicated to the Commission by the Member States every year.

CHAPTER II

REQUESTS FOR INFORMATION*Article 3*

(5) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Recovery,

The request for information referred to in Article 4 of Directive 2008/55/EC shall comprise the set of data and information contained in the model of the form set out in Annex I to this Regulation.

Where a similar request has been addressed to any other authority, the applicant authority shall indicate in its request for information the name of that authority.

⁽¹⁾ OJ L 150, 10.6.2008, p. 28.

⁽²⁾ OJ L 337, 13.12.2002, p. 41.

Article 4

The request for information may relate to any of the following:

1. the debtor;
2. any person liable for settlement of the claim under the law in force in the Member State in which the applicant authority is situated (hereinafter 'the Member State of the applicant authority');
3. any third party holding assets belonging to one of the persons mentioned under points (1) or (2).

Article 5

1. The requested authority shall acknowledge receipt of the request for information as soon as possible and in any event within seven days of such receipt.
2. Immediately upon receipt of the request the requested authority shall, where appropriate, ask the applicant authority to provide any additional information necessary. The applicant authority shall provide all additional necessary information to which it normally has access.

Article 6

1. The requested authority shall transmit each item of requested information to the applicant authority as and when it is obtained.
2. Where all or some of the requested information cannot be obtained within a reasonable time, having regard to the particular case, the requested authority shall so inform the applicant authority, indicating the reasons therefore.

In any event, at the end of six months from the date of acknowledgement of receipt of the request, the requested authority shall inform the applicant authority of the outcome of the investigations which it has conducted in order to obtain the information requested.

In the light of the information received from the requested authority, the applicant authority may request the latter to continue its investigation. That request shall be made within two months of the receipt of the notification of the outcome of the investigations carried out by the requested authority, and shall be treated by the requested authority in accordance with the provisions applying to the initial request.

Article 7

If the requested authority decides not to comply with the request for information, it shall notify the applicant authority of the reasons for the refusal to comply with the request,

specifying the provisions of Article 4 of Directive 2008/55/EC on which it relies. Such notification shall be given by the requested authority as soon as it has taken its decision and in any event within three months of the date of the acknowledgement of the receipt of the request.

Article 8

The applicant authority may at any time withdraw the request for information which it has sent to the requested authority. The decision to withdraw shall be transmitted to the requested authority.

CHAPTER III

REQUESTS FOR NOTIFICATION*Article 9*

The request for notification referred to in Article 5 of Directive 2008/55/EC shall comprise the set of data and information contained in the model of the form set out in Annex II to this Regulation.

The original or a certified copy of the instrument or decision, notification of which is requested, shall be attached to the request.

Article 10

The request for notification may relate to any natural or legal person who, in accordance with the law in force in the Member State of the applicant authority, is required to be informed of any instrument or decision which concerns that person.

In so far as such is not indicated in the instrument or decision of which notification is requested, the request for notification shall refer to the rules in force in the Member State of the applicant authority governing the procedure for contestation of the claim or for its recovery.

Article 11

1. The requested authority shall acknowledge receipt of the request for notification as soon as possible and in any event within seven days of such receipt.

Immediately upon receipt of the request for notification, the requested authority shall take the necessary measures to effect notification in accordance with the law in force in the Member State in which it is situated.

If necessary, but without jeopardising the final date for notification indicated in the request for notification, the requested authority shall ask the applicant authority to provide additional information.

The applicant authority shall provide all additional information to which it normally has access.

2. The requested authority shall inform the applicant authority of the date of notification as soon as this has been effected, by certifying the notification in the request form returned to the applicant authority.

CHAPTER IV

REQUESTS FOR RECOVERY OR FOR PRECAUTIONARY MEASURES

Article 12

1. Requests for recovery or for precautionary measures referred to in Articles 6 and 13 respectively of Directive 2008/55/EC shall comprise the set of data and information contained in the model of the form set out in Annex III to this Regulation.

Such requests shall include a declaration that the conditions laid down in Directive 2008/55/EC for initiating the mutual assistance procedure have been fulfilled.

2. The original or a certified copy of the instrument permitting enforcement shall accompany the request for recovery or for precautionary measures. A single instrument may be issued in respect of several claims where they concern one and the same person.

For the purposes of Articles 13 to 20 of this Regulation, all claims covered by the same instrument permitting enforcement shall be deemed to constitute a single claim.

Article 13

Requests for recovery or for precautionary measures may relate to any person referred to in Article 4.

Article 14

1. If the currency of the Member State of the requested authority is different from the currency of the Member State of the applicant authority, the applicant authority shall express the amount of the claim to be recovered in both currencies.

2. The rate of exchange to be used for the purposes of paragraph 1 shall be the latest selling rate recorded on the most representative exchange market or markets of the Member State of the applicant authority on the date when the request for recovery is sent.

Article 15

1. The requested authority shall, as soon as possible and in any event within seven days of receipt of the request for recovery or for precautionary measures:

(a) acknowledge receipt of the request;

(b) ask the applicant authority to complete the request if it does not contain the information or other particulars mentioned in Article 7 of Directive 2008/55/EC.

2. If the requested authority does not take the requisite action within the three-month period laid down in Article 8 of Directive 2008/55/EC, it shall, as soon as possible and in any event within seven days of the expiry of that period, inform the applicant authority of the grounds for its failure to comply with the time limit.

Article 16

Where, within a reasonable time having regard to the particular case, all or part of the claim cannot be recovered or precautionary measures cannot be taken, the requested authority shall so inform the applicant authority, indicating the reasons therefore.

No later than at the end of each six-month period following the date of acknowledgement of the receipt of the request, the requested authority shall inform the applicant authority of the state of progress or the outcome of the procedure for recovery or for precautionary measures.

In the light of the information received from the requested authority, the applicant authority may request the latter to re-open the procedure for recovery or for precautionary measures. That request shall be made within two months of the receipt of the notification of the outcome of that procedure, and shall be treated by the requested authority in accordance with the provisions applying to the initial request.

Article 17

1. Any action contesting the claim or the instrument permitting its enforcement which is taken in the Member State of the applicant authority shall be notified to the requested authority by the applicant authority immediately after the latter has been informed of such action.

2. If the laws, regulations and administrative practices in force in the Member State of the requested authority do not permit precautionary measures or the recovery requested under the second subparagraph of Article 12(2) of Directive 2008/55/EC, the requested authority shall notify the applicant authority to that effect as soon as possible and in any event within one month of the receipt of the notification referred to in paragraph 1.

3. Any action which is taken in the Member State of the requested authority for reimbursement of sums recovered or for compensation in relation to recovery of contested claims under the second subparagraph of Article 12(2) of Directive 2008/55/EC shall be notified to the applicant authority by the requested authority immediately after the latter has been informed of such action.

The requested authority shall as far as possible involve the applicant authority in the procedures for settling the amount to be reimbursed and the compensation due. Upon a reasoned request from the requested authority, the applicant authority shall transfer the sums reimbursed and the compensation paid within two months of the receipt of that request.

Article 18

1. If the request for recovery or for precautionary measures becomes devoid of purpose as a result of payment of the claim or of its cancellation or for any other reason, the applicant authority shall immediately inform the requested authority so that the latter may stop any action which it has undertaken.

2. Where the amount of the claim which is the subject of the request for recovery or for precautionary measures is adjusted for any reason, the applicant authority shall inform the requested authority, and if necessary issue a new instrument permitting enforcement.

3. If the adjustment entails a reduction in the amount of the claim, the requested authority shall continue the action which it has undertaken with a view to recovery or to the taking of precautionary measures, but that action shall be limited to the amount still outstanding.

If, at the time when the requested authority is informed of the reduction in the amount of the claim, an amount exceeding the amount still outstanding has already been recovered by it but the transfer procedure referred to in Article 19 has not yet been initiated, the requested authority shall repay the amount overpaid to the person entitled thereto.

4. If the adjustment entails an increase in the amount of the claim, the applicant authority shall as soon as possible address to the requested authority an additional request for recovery or for precautionary measures.

That additional request shall, as far as possible, be dealt with by the requested authority at the same time as the original request from the applicant authority. Where, in view of the state of progress of the existing procedure, consolidation of the additional request with the original request is not possible, the requested authority shall be required to comply with the additional request only if it concerns an amount not less than that referred to in Article 25(2).

5. In order to convert the adjusted amount of the claim into the currency of the Member State of the requested authority, the

applicant authority shall use the exchange rate used in its original request.

Article 19

Any sum recovered by the requested authority, including, where applicable, the interest referred to in Article 9(2) of Directive 2008/55/EC, shall be transferred to the applicant authority in the currency of the Member State of the requested authority. The transfer shall take place within one month of the date on which recovery was effected.

The competent authorities of the Member States may agree different arrangements for the transfer of amounts below the threshold referred to in Article 25(2) of this Regulation.

Article 20

Irrespective of any amounts collected by the requested authority by way of the interest referred to in Article 9(2) of Directive 2008/55/EC, the claim shall be deemed to have been recovered in proportion to the recovery of the amount expressed in the national currency of the Member State of the requested authority, on the basis of the exchange rate referred to in Article 14(2) of this Regulation.

CHAPTER V

TRANSMISSION OF COMMUNICATIONS

Article 21

1. All assistance requests, instruments permitting enforcement and copies of these instruments, and any other accompanying documents, as well as any other information communicated with regard to these requests shall, as far as possible, be transmitted by electronic means, via the CCN/CSI network.

Such documents transmitted in electronic form or print outs thereof shall be deemed to have the same legal effect as documents transmitted by post.

2. If the applicant authority sends a copy of the instrument permitting enforcement or of any other document, it shall certify the conformity of this copy with the original, by stating in this copy, in the official language or one of the official languages of the Member State in which it is situated, the words 'certified a true copy', the name of the certifying official and the date of this certification.

3. If requests for mutual assistance are transmitted by electronic means, the structure and the lay-out of the models referred to in the first paragraph of Article 3, the first paragraph of Article 9 and in Article 12(1) may be adapted to the requirements and possibilities of the electronic communication system, provided that the content of information is not altered.

4. If a request cannot be transmitted by electronic means, it shall be transmitted by post. In that case, the request shall be signed by an official of the applicant authority, duly authorised to make such a request.

Article 22

Each Member State shall designate a central office with principal responsibility for communication by electronic means with other Member States. That office shall be connected to the CCN/CSI network.

Where several authorities are appointed in a Member State for the purpose of applying this Regulation, the central office shall be responsible for the forwarding of all communication by electronic means between those authorities and the central offices of other Member States.

Article 23

1. Where the competent authorities of the Member States store information in electronic data bases and exchange such information by electronic means, they shall take all measures necessary to ensure that any information communicated in whatever form pursuant to this Regulation is treated as confidential.

It shall be covered by the obligation of professional secrecy and shall enjoy the protection extended to similar information under the national law of the Member State which received it.

2. The information referred to in paragraph 1 may be made available only to the persons and authorities referred to in Article 16 of Directive 2008/55/EC.

Such information may be used in connection with judicial or administrative proceedings initiated for the recovery of levies, duties, taxes and other measures referred to in Article 2 of Directive 2008/55/EC.

Persons duly accredited by the Security Accreditation Authority of the European Commission may have access to this information only in so far as is necessary for the care, maintenance and development of the CCN/CSI network.

3. Where the competent authorities of the Member States communicate by electronic means, they shall take all measures necessary to ensure that all communications are duly authorised.

Article 24

Information and other particulars communicated by the requested authority to the applicant authority shall be conveyed in the official language or one of the official languages of the Member State of the requested authority or in another language agreed between the applicant and requested authorities.

CHAPTER VI

ELIGIBILITY AND REFUSAL OF REQUESTS FOR ASSISTANCE

Article 25

1. A request for assistance may be made by the applicant authority in respect of either a single claim or several claims where those are recoverable from one and the same person.

2. No request for assistance may be made if the total amount of the relevant claim or claims listed in Article 2 of Directive 2008/55/EC is less than EUR 1 500.

Article 26

If the requested authority decides, pursuant to the first paragraph of Article 14 of Directive 2008/55/EC, to refuse a request for assistance, it shall notify the applicant authority of the reasons for the refusal. Such notification shall be given by the requested authority as soon as it has taken its decision and in any event within three months of the date of receipt of the request for assistance.

CHAPTER VII

REIMBURSEMENT ARRANGEMENTS

Article 27

Each Member State shall appoint at least one official duly authorised to agree reimbursement arrangements under Article 18(3) of Directive 2008/55/EC.

Article 28

1. If the requested authority decides to request reimbursement arrangements it shall notify the applicant authority of the reasons for its view that recovery of the claim poses a specific problem, entails very high costs or relates to the fight against organised crime.

The requested authority shall append a detailed estimate of the costs for which it requests reimbursement by the applicant authority.

2. The applicant authority shall acknowledge receipt of the request for reimbursement arrangements as soon as possible and in any event within seven days of receipt.

Within two months of the date of acknowledgement of receipt of the said request, the applicant authority shall inform the requested authority whether and to what extent it agrees with the proposed reimbursement arrangements.

3. If no agreement is reached between the applicant and requested authority with respect to reimbursement arrangements, the requested authority shall continue recovery procedures in the normal way.

CHAPTER VIII

FINAL PROVISIONS

Article 29

Each Member State shall inform the Commission before 15 March each year, as far as possible by electronic means, of the use made of the procedures laid down in Directive 2008/55/EC and of the results achieved in the previous calendar year.

The communication of that information shall comprise the elements contained in the model of the form set out in Annex IV to this Regulation.

Communication of any additional information, relating to the nature of the claims for which recovery assistance was requested or granted, shall comprise the elements contained in the model of the form set out in Annex V to this Regulation.

Article 30

Each Member State shall notify the other Member States and the Commission of the name and address of the competent authorities for the purpose of applying this Regulation, as well as of the officials authorised to agree arrangements under Article 18(3) of Directive 2008/55/EC.

Article 31

Directive 2002/94/EC is hereby repealed.

The references to that Directive shall be construed as references to this Regulation.

Article 32

This Regulation shall enter into force on 1 January 2009.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 November 2008.

For the Commission

László KOVÁCS

Member of the Commission

ANNEX I

Reference (*): AA_RA_aaaaaaaaaa_rrrrrrrrrr_20YYMMDD_x(xxx)_RI**(* Reference number:**

- AA: ISO code of the Member State (MS) of the applicant authority
 - RA: ISO code of the MS of the requested authority
 - aaaaaaaaaa: reference number (alphanumeric) of the applicant authority
 - rrrrrrrrrr: reference number (alphanumeric) of the requested authority
 - 20YYMMDD: date on which the initial request is sent (Year, Month, Date)
 - x(xxx): indicates the nature of the claim (to be understood in accordance with Article 2 of Directive 2008/55/EC):
 - a: agricultural levies (see Article 2(a))
 - b: sugar levies (see Article 2(b))
 - c: import duties (see Article 2(c))
 - d: export duties (see Article 2(d))
 - e: value added tax (see Article 2(e))
 - f: excise duties (see Article 2(f))
 - g: taxes on income and capital (see Article 2(g))
 - h: taxes on insurance premiums (see Article 2(h))
- Example: 'cef' = import duties + value added tax + excise duties
- Note: the request must be filled out in accordance with the competence of the requested authority!
- RI = request for information (RN = request for notification; RR = request for recovery and/or precautionary measures)

(* Instructions on how to fill out this form:

- Within each box of this form, please click on the appropriate .
- Within each box, the underlined parts must be filled out.
- The other data should be provided if available. Providing the maximum information will help the requested authority to send a better or faster response.

REQUEST FOR INFORMATION	
Based on Article 4 of Directive 2008/55/EC	
1. MEMBER STATE OF THE APPLICANT AUTHORITY	
A. Applicant authority <u>Country:</u> <u>Name:</u> Telephone: Name of the official dealing with the request:	B. Office initiating the request Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:
2. MEMBER STATE OF THE REQUESTED AUTHORITY	
A. Requested authority <u>Country:</u> <u>Name:</u> Telephone: Name of the official dealing with the request:	B. Office handling the request Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:

3. CONFIRMATION CONCERNING THE FULFILMENT OF THE CONDITIONS FOR REQUESTING ASSISTANCE

A. Age of the claim(s)

This request concerns a claim (claims) which, at the date of the initial request for assistance, is (are):

- not more than 5 years old,
 more than 5 years old,

dating from the moment the instrument permitting the recovery was established (for contested claims or instruments: from the moment at which the claim or the instrument may no longer be contested) (Article 14(b) of Directive 2008/55/EC).

- For claims of more than 5 years old: This request is based on the following circumstances: **Common language or translation required**
 This request is connected with the request of 20YY/MM/DD, which was processed by the requested authority under reference number:

B. Amount of the claim(s)

The total amount of all claim(s) (inclusive of interest, penalties and costs) is (in currencies of both Member States):

4. INFORMATION RELATING TO THE REQUEST MADE

A. Other requested authorities:

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

B. Non-disclosure of this request to the person concerned

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

5. 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:
- Or for legal entities:
Company name:
Legal status:
VAT number:
Tax Identification Number:
Other identification data:

B. Address of this person/legal entity: known — assumed

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

C. Liability				
1. The person concerned is:				
<input type="checkbox"/> the principal debtor (Article 4(1) of this Regulation)				
<input type="checkbox"/> co-debtor (Article 4(2) of this Regulation)				
<input type="checkbox"/> a third party holding assets (Article 4(3) of this Regulation)				
2. Principal debtor if different from person concerned:				
<input type="checkbox"/> <i>For natural persons:</i>				
<u>First name(s):</u>				
<u>Surname:</u>				
<input type="checkbox"/> <i>Or for legal entities:</i>				
<u>Company name:</u>				
<u>Legal status:</u>				
Address: <input type="checkbox"/> known — <input type="checkbox"/> assumed				
Street and number:				
Details of address:				
Postcode and town:				
Country:				
3. If relevant: assets of the debtor held by a third party: Common language or translation required				
D. Other relevant information concerning the above persons: Common language or translation required				
6. INFORMATION REQUESTED				
<input type="checkbox"/> 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)				
<input type="checkbox"/> Information about the address				
<input type="checkbox"/> Information about the income and assets for recovery				
<input type="checkbox"/> Other: Common language or translation required				
7. FOLLOW-UP OF THE REQUEST FOR INFORMATION				
Date	No	Message	Applicant authority	Requested authority
	A	On receipt of the request:		
YY/MM/DD	0	I, requested authority, <input type="checkbox"/> acknowledge receipt of the request.		
YY/MM/DD	1	I, requested authority, do not have competence for any of the taxes to which the request relates. <input type="checkbox"/>		
YY/MM/DD	2	I, requested authority, do not provide assistance for claims <input type="checkbox"/> a which are more than 5 years old (Article 14(b) of Directive 2008/55/EC). <input type="checkbox"/> b of which the total amount is less than EUR 1 500 (Article 25(2) of this Regulation).		
YY/MM/DD	3	I, requested authority, invite the applicant authority to complete the request with the following additional information: Common language or translation required <input type="checkbox"/>		
YY/MM/DD	4	I, applicant authority, <input type="checkbox"/> a provide on request the following additional information: Common language or translation required <input type="checkbox"/> b I am not able to provide the requested additional information (because: Common language or translation required)		
YY/MM/DD	5	I, requested authority, acknowledge receipt of the additional information and am now in a position to proceed <input type="checkbox"/>		

B At any time, but at the latest within six months from the date of receipt of the request:	
	6 I, requested authority:
YY/MM/DD	<input type="checkbox"/> cannot provide the information within six months. <input type="checkbox"/> (I have asked information from other public bodies) <input type="checkbox"/> (I have asked information from a third party) <input type="checkbox"/> (I am arranging a personal call) <input type="checkbox"/> (other reason: Common language or translation required)
YY/MM/DD	<input type="checkbox"/> transmit the following part of the requested information:
YY/MM/DD	<input type="checkbox"/> 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 Following data about the identity of the person concerned have changed (or are added): <i>For natural persons:</i> <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: <i>For legal entities:</i> <input type="checkbox"/> Legal Status: <input type="checkbox"/> Company name: <input type="checkbox"/> d Following address data have changed (or are added): <input type="checkbox"/> Street and number: <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"/> 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"/> Person concerned is bankrupt/insolvent: — Date of order: — Date of release: — Liquidators details: ... Name: ... Street and number: ... 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: Common language or translation required <input type="checkbox"/> f I recommend proceeding with recovery procedures <input type="checkbox"/> g I recommend not proceeding with recovery procedures <input type="checkbox"/> h Debt disputed <input type="checkbox"/> person concerned has been advised to contest the claim in the Member State of the applicant authority <input type="checkbox"/> references of the dispute, if available: <input type="checkbox"/> further details attached <input type="checkbox"/> i Debtor deceased on YYYY/MM/DD <input type="checkbox"/> j Name and address of heirs/will executor: <input type="checkbox"/> k Other comments: Common language or translation required

YY/MM/DD	<p>7 The requested information cannot be obtained because:</p> <ul style="list-style-type: none"><input type="checkbox"/> a person concerned is not known.<input type="checkbox"/> b insufficient data for identification of person concerned.<input type="checkbox"/> c person concerned has moved away, address unknown.<input type="checkbox"/> d other reason: Common language or translation required
YY/MM/DD	<p>8 I, requested authority, refuse to comply with the request for the following reason:</p> <ul style="list-style-type: none"><input type="checkbox"/> a I am not able to obtain this information for the purpose of recovering similar national claims.<input type="checkbox"/> b this would disclose a commercial, industrial or professional secret.<input type="checkbox"/> c the disclosure of this information would be liable to prejudice the security or be contrary to the public policy of the State.
YY/MM/DD	<p>9 I, applicant authority,</p> <ul style="list-style-type: none"><input type="checkbox"/> withdraw my request for information.

ANNEX II

Reference (*): AA_RA_aaaaaaaaaaaa_rrrrrrrrrrrr_20YYMMDD_x(xxx)_RN**(*) Reference number:**

- AA: ISO code of the Member State (MS) of the applicant authority
- RA: ISO code of the MS of the requested authority
- aaaaaaaaaaaaa: reference number (alphanumeric) of the applicant authority
- rrrrrrrrrrrr: reference number (alphanumeric) of the requested authority
- 20YYMMDD: date on which the initial request is sent (Year, Month, Date)
- x(xxx): indicates the nature of the claim (to be understood in accordance with Article 2 of Directive 2008/55/EC):
 - a: agricultural levies (see Article 2(a))
 - b: sugar levies (see Article 2(b))
 - c: import duties (see Article 2(c))
 - d: export duties (see Article 2(d))
 - e: value added tax (see Article 2(e))
 - f: excise duties (see Article 2(f))
 - g: taxes on income and capital (see Article 2(g))
 - h: taxes on insurance premiums (see Article 2(h))
- Example: 'cef' = import duties + value added tax + excise duties
- Note: the request must be filled out in accordance with the competence of the requested authority!
- RN = request for notification (RI = request for information; RR = request for recovery and/or precautionary measures)

(*) Instructions on how to fill out this form:

- Within each box of this form, please click on the appropriate .
- Within each box, the underlined parts must be filled out.
- The other data should be provided if available. Providing the maximum information will help the requested authority to send a better or faster response.

REQUEST FOR NOTIFICATION	
Based on Article 5 of Directive 2008/55/EC	
1. MEMBER STATE OF THE APPLICANT AUTHORITY	
A. Applicant authority <u>Country:</u> <u>Name:</u> Telephone: Name of the official dealing with the request:	B. Office initiating the request Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:
2. MEMBER STATE OF THE REQUESTED AUTHORITY	
A. Requested authority <u>Country:</u> <u>Name:</u> Telephone: Name of the official dealing with the request:	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>3. CONFIRMATION CONCERNING THE FULFILMENT OF THE CONDITIONS FOR REQUESTING ASSISTANCE</p> <p>A. Age of the claim(s)</p> <p>This request concerns a claim (claims) which, at the date of the initial request for assistance, is (are):</p> <p><input type="checkbox"/> not more than 5 years old,</p> <p><input type="checkbox"/> more than 5 years old,</p> <p>dating from the moment the instrument permitting the recovery was established (for contested claims or instruments: from the moment at which the claim or the instrument may no longer be contested) (Article 14(b) of Directive 2008/55/EC).</p> <p><input type="checkbox"/> For claims of more than 5 years old: This request is based on the following circumstances: Common language or translation required</p> <p><input type="checkbox"/> This request is connected with the request of 20YY/MM/DD, which was processed by the requested authority under reference number:</p>
<p>B. Amount of the claim(s)</p> <p><u>The total amount of all claim(s)(inclusive of interest, penalties and costs) is (in currencies of both Member States) is:</u></p>
<p>4. INFORMATION RELATING TO THE PERSON CONCERNED</p> <p>A. This request is made in relation to:</p> <p><input type="checkbox"/> <i>For natural persons:</i></p> <p><u>First name(s):</u></p> <p><u>Surname:</u></p> <p>Maiden name (name at birth):</p> <p>Date of birth:</p> <p>Place of birth:</p> <p>VAT number:</p> <p>Tax Identification Number:</p> <p>Other identification data:</p> <p><input type="checkbox"/> <i>Or for legal entities:</i></p> <p><u>Company name:</u></p> <p><u>Legal status:</u></p> <p>VAT number:</p> <p>Tax Identification Number:</p> <p>Other identification data:</p>
<p>B. Address of this person/legal entity: <input type="checkbox"/> known — <input type="checkbox"/> assumed</p> <p>Street and number:</p> <p>Details of address:</p> <p>Postcode and town:</p> <p>Country:</p>
<p>C. Liability:</p> <p>1. The person concerned is:</p> <p><input type="checkbox"/> the principal debtor (Article 4(1) of this Regulation)</p> <p><input type="checkbox"/> co-debtor (Article 4(2) of this Regulation)</p> <p><input type="checkbox"/> a third party holding assets (Article 4(3) of this Regulation)</p> <p>2. Principal debtor if different from person concerned:</p> <p><input type="checkbox"/> <i>For natural persons:</i></p> <p><u>First name(s):</u></p> <p><u>Surname:</u></p> <p><input type="checkbox"/> <i>Or for legal entities:</i></p> <p><u>Company name:</u></p> <p><u>Legal status:</u></p> <p><i>Address:</i> <input type="checkbox"/> known — <input type="checkbox"/> assumed</p> <p>Street and number:</p> <p>Details of address:</p> <p>Postcode and town:</p> <p>Country:</p>

D. Other relevant information concerning the above persons: Common language or translation required				
5. NOTIFICATION REQUESTED				
A. <u>Identification of the document(s) attached</u> (example: reference, date, title, ...):				
B. Final date for notification of these documents (if necessary): 20YY/MM/DD				
C. Other comments: Common language or translation required				
6. FOLLOW-UP OF THE REQUEST FOR NOTIFICATION				
Date	No	Message	Applicant authority	Requested authority
YY/MM/DD	0	I, requested authority, <input type="checkbox"/> acknowledge receipt of the request.		
YY/MM/DD	1	I, requested authority, do not have competence for any of the taxes to which the request relates. <input type="checkbox"/>		
YY/MM/DD	2	I, requested authority, do not provide assistance for claims <input type="checkbox"/> a which are more than 5 years old (Article 14(b) of Directive 2008/55/EC). <input type="checkbox"/> b of which the total amount is less than EUR 1 500 (Article 25(2) of this Regulation).		
YY/MM/DD	3	I, requested authority, invite the applicant authority to complete the request with the following additional information: <input type="checkbox"/>		
YY/MM/DD	4	I, applicant authority, <input type="checkbox"/> a provide on request the following additional information: Common language or translation required <input type="checkbox"/> b I am not able to provide the requested additional information (because: Common language or translation required)		
YY/MM/DD	5	I, requested authority, acknowledge receipt of the additional information and am now in a position to proceed. <input type="checkbox"/>		
YY/MM/DD	6	I, requested authority, certify: <input type="checkbox"/> a that the above-mentioned document(s) [see box 5.A.] has (have) been notified to the natural person/legal entity referred to in Box 4, with legal effect according to the national legislation of the Member 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 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 Member State. New address: <input type="checkbox"/> other: Common language or translation required		
YY/MM/DD	7	I, applicant authority, <input type="checkbox"/> withdraw my request for information.		

ANNEX III

Reference (*): AA_RA_aaaaaaaaaa_rrrrrrrrrrr_20YMMDD_x(xxx)_RR**(* Reference number:**

- AA: ISO code of the Member State (MS) of the applicant authority
- RA: ISO code of the MS of the requested authority
- aaaaaaaaaaa: reference number (alphanumeric) of the applicant authority
- rrrrrrrrrrr: reference number (alphanumeric) of the requested authority
- 20YMMDD: date on which the initial request is sent (Year, Month, Date)
- x(xxx): indicates the nature of the claim (to be understood in accordance with Article 2 of Directive 2008/55/EC):
 - a: agricultural levies (see Article 2(a))
 - b: sugar levies (see Article 2(b))
 - c: import duties (see Article 2(c))
 - d: export duties (see Article 2(d))
 - e: value added tax (see Article 2(e))
 - f: excise duties (see Article 2(f))
 - g: taxes on income and capital (see Article 2(g))
 - h: taxes on insurance premiums (see Article 2(h))

Example: 'cef' = import duties + value added tax + excise duties

Note: the request must be filled out in accordance with the competence of the requested authority!

- RR = request for recovery/and or precautionary measures (RI = request for information; RN = request for notification)

(* Instructions on how to fill out this form:

- Within each box of this form, please click on the appropriate .
- Within each box, the underlined parts must be filled out.
- The other data should be provided if available. Providing the maximum information will help the requested authority to send a better or faster response.

REQUEST FOR <input type="checkbox"/> RECOVERY MEASURES Based on Article 6 of Directive 2008/55/EC AND/OR <input type="checkbox"/> PRECAUTIONARY MEASURES Based on Article 13 of Directive 2008/55/EC	
1. MEMBER STATE OF THE APPLICANT AUTHORITY	
A. Applicant authority <u>Country:</u> <u>Name:</u> Telephone: Name of the official dealing with the request:	B. Office initiating the request Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:
2. MEMBER STATE OF THE REQUESTED AUTHORITY	
A. Requested authority <u>Country:</u> <u>Name:</u> Telephone: Name of the official dealing with the request:	B. Office handling the request Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:

3. INFORMATION CONCERNING CONDITIONS FULFILLED (IN SO FAR AS REQUIRED)

- This request concerns a claim (claims) which, at the date of the initial request for assistance, is (are):
- not more than 5 years old,
 - more than 5 years old,
- dating from the moment the instrument permitting the recovery was established (for contested claims or instruments: from the moment at which the claim or the instrument may no longer be contested) (Article 14(b) of Directive 2008/55/EC).
- For claims of more than 5 years old: This request is based on the following circumstances: **Common language or translation required**
- This request is connected with the request of 20YY/MM/DD, which was processed by the requested authority under reference number:
- The total amount of all claim(s)(inclusive of interest, penalties and costs) is not less than EUR 1 500.
- The claim(s) is (are) the subject of an instrument permitting the enforcement (see attached document) (Article 7(1) of Directive 2008/55/EC).
- The claim(s) is (are) not contested (Article 7(2)(a) and Article 12(2) of Directive 2008/55/EC).
- The claim(s) may no longer be contested by an administrative appeal/by an appeal to the courts (Article 7(2)(a) and Article 12(2) of Directive 2008/55/EC).
- 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 (Article 12(2) of Directive 2008/55/EC).
- Appropriate recovery procedures have been applied in the Member State of the applicant authority but will not result in the payment in full of the claim (Article 7(2)(b) of Directive 2008/55/EC).

4. INFORMATION CONCERNING THE REQUEST(S) MADE

- A similar request is sent to the following competent authority(ies) within the Member State of the requested authority:
- A similar request is sent to the following competent authority(ies) within the following Member State(s):
- I request not to inform the debtor/other person concerned before the precautionary measures have been taken.
- Identification of the document(s) attached (example: reference, date, title, ...)

5. 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 18 for this consultation)
- not acceptable

6. INFORMATION RELATING TO THE PERSON CONCERNED

A. Recovery/precautionary measures are 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:

 *Or for legal entities:*Legal status:Company name:

VAT number:

Tax Identification Number:

Other identification data:

B. Address of this person/legal entity: known — assumed

Street and number:

Details of address:

Postcode and town:

Country:

C. Liability:**1. The person concerned is:**

- the principal debtor (Article 4(1) of this Regulation)
- co-debtor (Article 4(2) of this Regulation)
- a third party holding assets (Article 4(3) of this Regulation)

2. Principal debtor if different from person concerned: *For natural persons:*First name(s):Surname: *Or for legal entities:*Legal status:Company name:*Address:* known — assumed

Street and number:

Details of address:

Postcode and town:

Country:

3. If relevant: assets of the debtor held by a third party: Common language or translation required**D. Other relevant information concerning the above persons: Common language or translation required**

7. FOLLOW-UP OF THE REQUEST FOR RECOVERY AND/OR PRECAUTIONARY MEASURES				
Date	No	Message	Applicant authority	Requested authority
A On receipt of the request				
YY/MM/DD	0	I, requested authority, <input type="checkbox"/> acknowledge receipt of the request (Article 15(1)(a) of this Regulation).		
YY/MM/DD	1	I, requested authority, do not have competence for <input type="checkbox"/> a the tax(es) to which your request relates. <input type="checkbox"/> b the following tax(es) of your request (indicate the letter):		
YY/MM/DD	2	I, requested authority, do not provide assistance for claims <input type="checkbox"/> a which are more than 5 years old (Article 14(b) of Directive 2008/55/EC). <input type="checkbox"/> b Of which the total amount is less than EUR 1 500 (Article 25(2) of this Regulation).		
YY/MM/DD	3	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.		
YY/MM/DD	4	I, requested authority, <input type="checkbox"/> invite the applicant authority to complete the request with the following additional information: Common language or translation required		
YY/MM/DD	5	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: Common language or translation required)		
YY/MM/DD	6	I, requested authority, acknowledge receipt of the additional information and am now in a position to proceed. <input type="checkbox"/>		
B Immediately when the action is taken and at the latest at the end of each period of six months from the date of the receipt of the request.				
YY/MM/DD	7	I, requested authority, have conducted the following procedures for recovery and/or precautionary measures: <input type="checkbox"/> a I established contact with the debtor and requested payment on 20YY/MM/DD. <input type="checkbox"/> b I am negotiating payment by instalment. <input type="checkbox"/> c I have commenced enforcement procedures on 20YY/MM/DD. The following actions have been taken: Common language or translation required <input type="checkbox"/> d I have commenced precautionary measures on 20YY/MM/DD. The following actions have been taken: Common language or translation required <input type="checkbox"/> e I, requested authority, ask to be informed whether the measures which I have taken (described under point c and/or d above) have interrupted or suspended the time limit for recovery and, if so, what the new time limit is.		
YY/MM/DD	8	Procedures are still going on. I, requested authority, will inform applicant authority when changes occur. <input type="checkbox"/>		
YY/MM/DD	9	I, applicant authority, confirm that, as a result of the action mentioned under point 7, the time limit has been changed. The new time limit is indicated in box 8. <input type="checkbox"/>		

C At any time	
YY/MM/DD	<p>10 I, requested authority, inform the applicant authority that:</p> <p><input type="checkbox"/> a the claim has been fully recovered on 20YY/MM/DD</p> <p style="margin-left: 20px;">— of which the following amount (indicate the currency of the Member State of the requested authority) relates to the claim as mentioned in the request:</p> <p style="margin-left: 20px;">— of which the following amount relates to the interest charged under the laws of the Member State of the requested authority (in accordance with Article 9(2) of Directive 2008/55/EC):</p>
YY/MM/DD	<p><input type="checkbox"/> b the claim has been partly recovered on 20YY/MM/DD,</p> <p style="margin-left: 20px;">— for the amount of (indicate the currency of the Member State of the requested authority):</p> <p style="margin-left: 20px;">— of which the following amount relates to the claim as mentioned in the request:</p> <p style="margin-left: 20px;">— of which the following amount relates to the interest charged under the laws of the Member State of the requested authority (in accordance with Article 9(2) of Directive 2008/55/EC):</p> <p style="margin-left: 40px;"><input type="checkbox"/> I will take no further action.</p> <p style="margin-left: 40px;"><input type="checkbox"/> I will continue recovery procedures.</p>
YY/MM/DD	<p><input type="checkbox"/> c precautionary measures have been taken.</p> <p style="margin-left: 20px;">(The requested authority is invited to indicate the nature of these measures: Common language or translation required)</p>
YY/MM/DD	<p><input type="checkbox"/> d the following payment by instalment has been agreed:</p>
YY/MM/DD	<p>11 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:</p> <p><input type="checkbox"/> a1 The person concerned is not known.</p> <p><input type="checkbox"/> a2 The person concerned is known, but moved to:</p> <p><input type="checkbox"/> a3 The person concerned is known, but moved to an unknown address.</p> <p><input type="checkbox"/> b The person concerned is deceased on YYYY/MM/DD.</p> <p><input type="checkbox"/> c Debtor/co-debtor is insolvent.</p> <p><input type="checkbox"/> d Debtor/co-debtor is bankrupt and the claim has been lodged.</p> <p style="margin-left: 20px;">Date of order: 20YY/MM/DD — Date of release: 20YY/MM/DD</p> <p><input type="checkbox"/> e Debtor/co-debtor is bankrupt/no recovery possible</p> <p><input type="checkbox"/> f Others: Common language or translation required</p>
YY/MM/DD	<p>12 I, applicant authority, confirm that the case is closed.</p> <p><input type="checkbox"/></p>
YY/MM/DD	<p>13 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.</p> <p><input type="checkbox"/> Further,</p> <p><input type="checkbox"/> a I have taken precautionary measures to ensure recovery of the claim on 20YY/MM/DD.</p> <p><input type="checkbox"/> b I ask the applicant authority to inform me whether I should recover the claim.</p> <p><input type="checkbox"/> c I inform the applicant authority that the laws, regulations and administrative practices in force in the Member State in which I am situated do not permit (continued) recovery of the claim as long as it is contested.</p>
YY/MM/DD	<p>14 I, applicant authority, having been informed that an action has been launched contesting the claim or the instrument permitting its enforcement,</p> <p><input type="checkbox"/> a ask the requested authority to suspend any action which it has undertaken.</p> <p><input type="checkbox"/> b ask the requested authority to take precautionary measures to ensure recovery of the claim.</p> <p><input type="checkbox"/> c ask the requested authority to (continue to) recover the claim.</p>

YY/MM/DD	<p>15 I, requested authority, inform the applicant authority that:</p> <p><input type="checkbox"/> a the laws, regulations and administrative practices in force in the Member State in which I am situated do not permit the action requested:</p> <p style="padding-left: 20px;"><input type="checkbox"/> under point 14(b).</p> <p style="padding-left: 20px;"><input type="checkbox"/> under point 14(c).</p> <p><input type="checkbox"/> b I, requested authority, inform the applicant authority that I will proceed in accordance with the request mentioned</p> <p style="padding-left: 20px;"><input type="checkbox"/> under point 14(a).</p> <p style="padding-left: 20px;"><input type="checkbox"/> under point 14(b).</p> <p style="padding-left: 20px;"><input type="checkbox"/> under point 14(c).</p>
YY/MM/DD	<p>16 I, applicant authority,</p> <p><input type="checkbox"/> a amend the request for recovery/precautionary measures as mentioned in the revised box 8 'Information relating to the claim(s)',</p> <p style="padding-left: 20px;"><input type="checkbox"/> in accordance with the decision about the contested claim, delivered on 20YY/MM/DD by the body competent in this matter;</p> <p style="padding-left: 20px;"><input type="checkbox"/> because part of the claim was paid directly to the applicant authority;</p> <p style="padding-left: 20px;"><input type="checkbox"/> for another reason: Common language or translation required</p> <p><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 20YY/MM/DD).</p>
YY/MM/DD	<p>17 I, applicant authority, withdraw this request for recovery/precautionary measures because:</p> <p><input type="checkbox"/> a the amount was paid directly to the applicant authority.</p> <p><input type="checkbox"/> b the time limit for recovery action has elapsed.</p> <p><input type="checkbox"/> c the claim(s) has (have) been annulled by a national court or by an administrative body.</p> <p><input type="checkbox"/> d the instrument permitting enforcement has been annulled.</p> <p><input type="checkbox"/> e other reason: Common language or translation required</p>
D Other	
YY/MM/DD	<p>18 Other: Common language or translation required (Please start each comment by indicating the date)</p> <p><input type="checkbox"/></p>

8. INFORMATION RELATING TO THE CLAIM(S)		Currency of the Applicant Authority (AA): Currency of the Requested Authority (RA): Exchange rate used:					
<input type="checkbox"/> initial claim(s), for which the request for mutual assistance was sent on 20YY/MM/DD. <input type="checkbox"/> revised claim on the decision of an administrative body or a court of 20YY/MM/DD. <input type="checkbox"/> revised claim because partial payment was made directly to the applicant authority.							
Identification of the claim (1)	Principal amount (2) (3)	Amount of administrative penalties and fines (2) (3)	Amount of interest up to date of the request (2) (3)	Amount of the costs up to date of the request (2) (3)	Total amount of the claim (2) (3)	Date on which enforcement becomes possible	Last day of the limitation period
Ref.: Nature: Name: Period: Date establishment: 20YY/MM/DD Date notification: 20YY/MM/DD	Currency AA: Currency RA:	Currency AA: Currency RA:	Currency AA: Currency RA:	Currency AA: Currency RA:	Currency AA: Currency RA:	20YY/MM/DD	20YY/MM/DD
Ref.: Nature: Name: Period: Date establishment: 20YY/MM/DD Date notification: 20YY/MM/DD	Currency AA: Currency RA:	Currency AA: Currency RA:	Currency AA: Currency RA:	Currency AA: Currency RA:	Currency AA: Currency RA:	20YY/MM/DD	20YY/MM/DD
Ref.: Nature: Name: Period: Date establishment: 20YY/MM/DD Date notification: 20YY/MM/DD	Currency AA: Currency RA:	Currency AA: Currency RA:	Currency AA: Currency RA:	Currency AA: Currency RA:	Currency AA: Currency RA:	20YY/MM/DD	20YY/MM/DD
Ref.: Nature: Name: Period: Date establishment: 20YY/MM/DD Date notification: 20YY/MM/DD	Currency AA: Currency RA:	Currency AA: Currency RA:	Currency AA: Currency RA:	Currency AA: Currency RA:	Currency AA: Currency RA:	20YY/MM/DD	20YY/MM/DD
Overall total amount of the claims: in the currency of the AA: — in the currency of the RA: — in EUR:							
Other information: Common language or translation required							

(1) For each claim: reference number; nature of the claim (Article 2 points (a) to (h) of Directive 2008/55/EC; name of the tax concerned in the Member State of the AA; period covered by the claim; date of establishment of the claim; date of notification (see Article 7(3)(e) of Directive 2008/55/EC).

(2) Amounts should preferably be specified for each claim separately.

(3) Amounts expressed in the currency of the Member State of the applicant authority and of the Member State of the requested authority.

ANNEX IV

Model A for the communication of statistics on the use of the mutual recovery assistance — general information

Member State	Requests for mutual assistance on recovery of claims received and sent by:				in the year:				
	Requests for information		Requests for notification		Requests received from:		Requests sent to:		
	number received from:	number sent to:	number received from:	number sent to:	amount of the claims involved	amounts of the claims recovered for requests made during the year ⁽¹⁾	amount of the claims involved	amounts of the claims recovered for requests made during the year ⁽¹⁾	
				number	amount in EUR ⁽²⁾	year	number	amount in EUR ⁽²⁾	year
BE — België/Belgique									
BG — България (Bulgaria)									
CZ — Česká Republika									
DK — Danmark									
DE — Deutschland									
IE — Ireland									
EE — Eesti									
EL — Ελλάδα (Ellas)									
ES — España									
FR — France									
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	0	0	0	0	0	0	0	0	0

⁽¹⁾ Please split the total amounts recovered according to the year of request to which they relate.

⁽²⁾ Effectively recovered (no amounts for which precautionary measures have been taken or deferred payment has been agreed).

⁽³⁾ These amounts also include any debt, for which mutual assistance has been requested, paid directly by the debtor to the requesting Member State.

ANNEX V

Model B for the communication of statistics on the use of mutual recovery assistance — information on the nature of the claims

Requests for recovery sent or received by:	in the year:			
	requests sent		requests received	
	amount of the claims involved	amounts of the claims recovered ⁽⁷⁾	amount of the claims involved	amounts of the claims recovered ⁽⁸⁾
Nature of the claims concerned				
claims of Article 2(a) to (d) of Directive 2008/55/EC ⁽¹⁾ ⁽⁶⁾				
claims of Article 2(e) of Directive 2008/55/EC ⁽²⁾ ⁽⁶⁾				
claims of Article 2(f) of Directive 2008/55/EC ⁽³⁾ ⁽⁶⁾				
claims of Article 2(g) of Directive 2008/55/EC ⁽⁴⁾ ⁽⁶⁾				
claims of Article 2(h) of Directive 2008/55/EC ⁽⁵⁾ ⁽⁶⁾				
Total	0	0	0	0
⁽¹⁾ Agricultural and sugar levies, import and export duties. ⁽²⁾ VAT. ⁽³⁾ Excise duties. ⁽⁴⁾ Taxes on income and capital. ⁽⁵⁾ Taxes on insurance premiums. ⁽⁶⁾ Including interest, administrative penalties and fines, and costs. ⁽⁷⁾ These amounts also include any debt, for which mutual assistance has been requested, paid directly by the debtor to the requesting Member State. ⁽⁸⁾ Effectively recovered (no amounts for which precautionary measures have been taken or deferred payment has been agreed).				