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

2009/0007(CNS) - 02/02/2009 - Legislative proposal

PURPOSE: to reform drastically the functioning of the mutual assistance for the recovery of claims relating to taxes, duties and other measures.

PROPOSED ACT: Council Directive.

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

Arrangements for mutual recovery assistance were first set out in Council Directive 1976/308/EEC (as codified by Council Directive 2008/55/EC) on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures. This instrument, however, has proved insufficient to meet the requirements of the internal market as it has evolved over the last 30 years. It therefore appears now necessary to make provisions for an improved recovery assistance system within the internal market which will guarantee swift, efficient and uniform recovery assistance procedures among Member States.

CONTENT: the Commission proposes a new Council Directive concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures. In particular, the proposal aims to:

- extend the scope of the mutual recovery assistance to other taxes and duties than those already covered, including compulsory social security contributions;
- provide for uniform instruments permitting enforcement or precautionary measures, in order to avoid problems of recognition and translation of instruments emanating from another Member State;
- adopt a standard form for the notification of documents, relating to the claims covered, on the territory of another Member State;
- enable officials of a Member State to be present in administrative offices in another Member State or to participate actively in administrative enquiries on the territory of another Member State;
- develop a system of spontaneous information exchange;
- make conditions for requesting assistance less strict, at least in certain circumstances, in order to improve the recovery chances;
- provide for the adoption of common request forms in order to facilitate the assistance;
- facilitate assistance in practice and make the legislation easier to apply.