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

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The Committee on Economic and Monetary Affairs adopted the report drawn up by Theodor Dumitru STOLOJAN (PPE, RO) amending, under the consultation procedure, the proposal for a Council directive concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures.

The main amendments were as follows:

Organisation: each Member State shall develop appropriate control systems for its central liaison office, or for the liaison offices that it has designated as liaison departments, in the interests of transparency and cost-efficiency, and shall draw up a publicly accessible report, in the context of an annual monitoring exercise, accordingly.

Requesting information: in the recovery of claims, time is of the essence. Now that the automatic exchange of information is becoming the norm in relations between Member States, it seems inappropriate to lose precious time through an on-demand exchange procedure, and more sensible to set up an automatic information exchange procedure, as proposed by the European Commission.

Spontaneous exchange of information: according to the proposal, the central liaison offices shall exchange information concerning refunds of taxes, other than value added tax, by the national tax authorities, if those refunds relate to persons established in another Member State and concern amounts exceeding EUR 10 000. Given that the exchange of all this information is to be automatic, it does not seem appropriate to set a lower limit on the amounts to which it relates.

Presence in administrative offices and participation in administrative enquiries: with a view to creating a properly functioning cooperation between the Member States' administrations, Members consider it desirable for both Member States to agree on the arrangements for the presence of an official on secondment and what inspection powers that official should have.

According to a proposed amendment, where an agreement has been concluded between the applicant authority and the requested authority concerning the inspection powers vested in officials by the requested authority, any refusal of the person under investigation to respect the inspection measures of the officials of the applicant authority shall be treated by the requested authority as a refusal committed against its own officials.

Notification conditions: an amendments aims to clarify that the original document issued by the Justice or the fiscal authorities relating to tax claims can be retained by the applicant Member State.

Follow-up of activities carried out in accordance with the directive: the central offices shall issue an annual report on cooperation activities carried out during the previous tax year in accordance with this Directive. That report shall detail at least the number of requests received and issued, the action taken, the reasons given where the request was refused, the time taken to deal with the request, the amount of the claim and the amounts actually recovered. The report shall be forwarded to the European Parliament and the Commission for their opinions.

The Commission shall work towards good cooperation between the Member States and shall, on an ongoing basis, monitor any complaints of shortcomings in the exchange of information and assistance between the Member States with a view to recovery in accordance with this Directive.

Commission's analysis: the Commission shall conduct a comparative analysis on a wide range of tax recovery instruments provided for in Member States' tax codes, with a view to facilitating the implementation of best practices for tax recovery in Member States.