

Mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures (repeal. Directive 76/308/EEC). Codification

2006/0192(CNS) - 15/02/2012 - Follow-up document

In accordance with Directive 2008/55/EC, the Commission presents a report on the use of the provisions on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures in 2009-2010. The report also deals with the current changes and initiatives in this field.

The statistics show that the **mutual recovery assistance arrangements have been intensively used in the period 2009-2010**. The increase of the recovered amounts proves the usefulness of this cooperation between the Member States.

Increasing amounts recovered: compared to the amounts recovered in 2003 (100 %), the amounts recovered have risen to almost 840 % in 2009 and almost 880 % in 2010. The report also shows that the amounts for which recovery assistance was requested in 2009 and 2010 dropped considerably, compared to the preceding years. However, this does not mean that the global recovery ratio has increased greatly, compared to the situation described in the previous report (where it was observed that the global recovery ratio for the recovery requests between EU Member States could then be expected to be around 5 %). It must indeed be borne in mind that the recovery measures taken in the execution of a request received in a certain year do not produce all their effects in the same year. The higher amounts recovered in 2009 and 2010 largely relate to requests sent in the years 2006-2008, where recovery assistance was requested for higher amounts too.

The report states that it remains important to improve the global recovery ratio.

New EU legislation: on 16 March 2010, the Council adopted [Directive 2010/24/EU](#) concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures, which is applicable from 1 January 2012. The Directive introduces a uniform instrument permitting enforcement in the requested Member State and a uniform notification form and extends the scope of the legislation to all taxes and duties levied in Member States. The application of the new EU legislation should further improve the efficiency of the recovery assistance.

The Commission adds that it will **set up Fiscalis project groups** to develop best practice recommendations regarding improvement in national tax collection and recovery legislation, processes and instruments.

The Commission will also:

- assist Member States in the development of spontaneous and automatic information exchange for recovery purposes;
- examine whether further EU initiatives should be taken to improve the mutual recovery assistance, in particular with regard to precautionary measures and insolvency situations.