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

2009/0007(CNS) - 18/12/2017 - Follow-up document

The Commission presented a report on the operation of the arrangements established by Council Directive 2010/24/EU concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures.

Council Directive 2010/24/EU organises recovery assistance for claims relating to all taxes levied by or on behalf of the Member States or their territorial or administrative subdivisions, or on behalf of the Union. It provides that the Commission shall report every 5 years to the European Parliament and the Council on the operation of the arrangements established by this Directive.

The present report is the **first report** under this new Directive.

Main findings: the report noted that the use of all traditional types of recovery assistance (requests for information, requests for notification, requests for precautionary and/or recovery measures) has continued to increase in the period 2011-2016. However, Member States do not yet make use of the possibility for tax recovery officials of one Member State to go to another Member State and to be present during administrative enquiries – or even to participate in these enquiries by interviewing individuals and examining records – and to assist officials of the requested Member State during court proceedings in that State.

A large majority of Member States is of the opinion that the cooperation under the present Directive has **improved** the collection and recovery of their tax related claims.

All Member States but one have confirmed that Directive 2010/24/EU has made it easier for them to provide and to receive mutual recovery assistance, compared to the situation under the previous legal framework. The use of the electronic request forms and the uniform instruments (Uniform instrument permitting enforcement in the requested Member State (UIPE) and Uniform notification form (UNF)) have improved the efficiency and effectiveness of recovery assistance.

Concerns and further improvements: 18 Member States observed that the number of requests for recovery from other Member States is very burdensome for them, and 17 Member States reported concerns about a lack of resources on the national level. They explain that they do not dispose of the human resources that are necessary to ensure a timely follow-up of all requests. 10 Member States also expressed a feeling that cross-border recovery assistance is not a priority for some tax administrations.

The report noted that the success of mutual recovery assistance largely depends on sufficient resources and efforts to cooperate. Member States should devote **sufficient resources** to the internal collection as well as to the recovery assistance requests coming from other Member States. Reinforcing internal tax collection and recovery has also been noted as a prerequisite for a more successful recovery assistance.

Better overall **communication and guidance** is needed in the area. Moreover, recovery assistance between the EU and **third countries** will become a more prominent issue.