# EAGGF, agricultural levies, custom duties, VAT, excise duties: recovery of claims (amend. direct. 76/308/EEC)

1998/0206(CNS) - 15/06/2001 - Final act

PURPOSE: to improve the mutual assistance for the recovery of claims resulting from operations forming part of the system of financing the EAGGF and on agricultural levies and customs duties and in respect of value added tax and certain excise duties. COMMUNITY MEASURE: Council Directive 2001/44/EC amending Directive 76/308/EEC on mutual assistance for the recovery of claims resulting from operations forming part of the system of financing the EAGGF and of agricultural levies and customs duties and in respect of value added tax and certain excise duties. CONTENT: this Directive shall apply to claims relating to, refunds, interventions, other measures forming part of the system of total or partial financing of the EAGGF, including sums to be collected in connection with the following actions: levies and other duties in the sugar sector; import and export duties; value added tax; excise duties; taxes on income and capital; taxes on insurance premiums and interest, administrative penalties and fines. The applicant authority may not make a request for recovery unless the claim and/or the instrument permitting its enforcement are not contested in the Member State in which it is situated, except in cases where the second paragraph of Article 12(2) is applied. The request for recovery shall indicate specific information, for example, the name, address and any other relevant information relating to the identification of the person concerned and/or to the third party holding his or her assets. The instrument permitting enforcement of the claim shall be directly recognised and automatically treated as an instrument permitting enforcement of a claim of the Member State in which the requested authority is situated. Within three months of the date of receipt of request for recovery, Member States shall endeavour to complete such acceptance, recognition, supplementing or replacement, except in certain cases. They may not be refused if the instrument permitting enforcement is properly drawn up. The requested authority shall inform the applicant authority of the grounds for exceeding the period of three months. Claims shall be recovered in the currency of the Member State in which the requested authority is situated. Several other provisions relate to the granting of assistance by the requested authority. The Commission shall be assisted by a recovery committee composed of representatives of the Member States and chaired by the representative of the Commission. ENTRY INTO FORCE: 10.07.2001 DATE OF TRANSPOSITION: 30.06.2002.