

Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance
for the recovery of claims relating to taxes, duties and other measures

CHAPTER VI

FINAL PROVISIONS

Article 26

Implementing provisions

The Commission shall adopt, in accordance with the procedure referred to in Article 25(2), detailed rules for implementing Article 4(2), (3) and (4), Article 5(1), Articles 8, 10, 12(1), Article 13(2), (3), (4) and (5), Articles 15, 16(1) and 21(1).

Those rules shall relate to at least the following:

- (a) the practical arrangements with regard to the organisation of the contacts between the central liaison offices, the other liaison offices and the liaison departments, referred to in Article 4(2), (3) and (4), of different Member States, and the contacts with the Commission;
- (b) the means by which communications between authorities may be transmitted;
- (c) the format and other details of the standard forms to be used for the purposes of Article 5(1), Articles 8, 10(1), Article 12(1) and Article 16(1);
- (d) the conversion of the sums to be recovered and the transfer of sums recovered.