

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 I

GENERAL PROVISIONS

Article 1

Subject matter

This Directive lays down the rules under which the Member States are to provide assistance for the recovery in a Member State of any claims referred to in Article 2 which arise in another Member State.

Article 2

Scope

- 1 This Directive shall apply to claims relating to the following:
 - a all taxes and duties of any kind levied by or on behalf of a Member State or its territorial or administrative subdivisions, including the local authorities, or on behalf of the Union;
 - b refunds, interventions and other measures forming part of the system of total or partial financing of the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), including sums to be collected in connection with these actions;
 - c levies and other duties provided for under the common organisation of the market for the sugar sector.
- 2 The scope of this Directive shall include:
 - a administrative penalties, fines, fees and surcharges relating to the claims for which mutual assistance may be requested in accordance with paragraph 1, imposed by the administrative authorities that are competent to levy the taxes or duties concerned or carry out administrative enquiries with regard to them, or confirmed by administrative or judicial bodies at the request of those administrative authorities;
 - b fees for certificates and similar documents issued in connection with administrative procedures related to taxes and duties;
 - c interest and costs relating to the claims for which mutual assistance may be requested in accordance with paragraph 1 or point (a) or (b) of this paragraph.
- 3 This Directive shall not apply to:
 - a compulsory social security contributions payable to the Member State or a subdivision of the Member State, or to social security institutions established under public law;
 - b fees not referred to in paragraph 2;
 - c dues of a contractual nature, such as consideration for public utilities;
 - d criminal penalties imposed on the basis of a public prosecution or other criminal penalties not covered by paragraph 2(a).

Article 3

Definitions

For the purposes of this Directive:

- (a) ‘applicant authority’ means a central liaison office, a liaison office or a liaison department of a Member State which makes a request for assistance concerning a claim referred to in Article 2;
- (b) ‘requested authority’ means a central liaison office, a liaison office or a liaison department of a Member State to which a request for assistance is made;
- (c) ‘person’ means:
 - (i) a natural person;
 - (ii) a legal person;
 - (iii) where the legislation in force so provides, an association of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person; or
 - (iv) any other legal arrangement of whatever nature and form, which has legal personality or not, owning or managing assets which, including income derived therefrom, are subject to any of the taxes covered by this Directive;
- (d) ‘by electronic means’ means using electronic equipment for the processing, including digital compression, and storage of data, and employing wires, radio transmission, optical technologies or other electromagnetic means;
- (e) ‘CCN network’ means the common platform based on the common communication network (CCN) developed by the Union for all transmissions by electronic means between competent authorities in the area of customs and taxation.

Article 4

Organisation

1 Each Member State shall inform the Commission by 20 May 2010 of its competent authority or authorities (hereinafter respectively referred to as the ‘competent authority’) for the purpose of this Directive and shall inform the Commission without delay of any changes thereof.

The Commission shall make the information received available to the other Member States and publish a list of the competent authorities of the Member States in the *Official Journal of the European Union*.

2 The competent authority shall designate a central liaison office which shall have principal responsibility for contacts with other Member States in the field of mutual assistance covered by this Directive.

The central liaison office may also be designated as responsible for contacts with the Commission.

3 The competent authority of each Member State may designate liaison offices which shall be responsible for contacts with other Member States concerning mutual assistance with regard to one or more specific types or categories of taxes and duties referred to in Article 2.

4 The competent authority of each Member State may designate offices, other than the central liaison office or liaison offices, as liaison departments. Liaison departments shall request or grant mutual assistance under this Directive in relation to their specific territorial or operational competences.

5 Where a liaison office or a liaison department receives a request for mutual assistance requiring action outside the competence assigned to it, it shall forward the request without delay to the competent office or department, if known, or to the central liaison office, and inform the applicant authority thereof.

6 The competent authority of each Member State shall inform the Commission of its central liaison office and any liaison offices or liaison departments which it has designated. The Commission shall make the information received available to the Member States.

7 Every communication shall be sent by or on behalf or, on a case by case basis, with the agreement of the central liaison office, which shall ensure effectiveness of communication.