

Commission Implementing Regulation (EU) No 1189/2011 of 18 November 2011 laying down detailed rules in relation to certain provisions of Council Directive 2010/24/EU concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures

CHAPTER I

GENERAL PROVISIONS

- Article 1 This Regulation lays down the detailed rules for implementing Article...
- Article 2 (1) All requests for information, notification, recovery or precautionary measures...
- Article 3 (1) The applicant authority may make a request for assistance...
- Article 4 Information and other particulars communicated by the requested authority to...
- Article 5 If the requested authority refuses to handle a request for...
- Article 6 Each request for information or for recovery or precautionary measures...

CHAPTER II

REQUESTS FOR INFORMATION

- Article 7 The requested authority shall acknowledge receipt of the request for...
- Article 8 (1) The requested authority shall transmit each item of requested...
- Article 9 The applicant authority may, at any time, withdraw the request...

CHAPTER III

REQUESTS FOR NOTIFICATION

- Article 10 (1) Any request for notification shall include the original or...
- Article 11 The request for notification may relate to any person referred...
- Article 12 (1) The requested authority shall acknowledge receipt of the request...
- Article 13 (1) A notification made by the requested Member State in...
- Article 14 For the purposes of notification, the requested Member State may...

CHAPTER IV

REQUESTS FOR RECOVERY OR FOR PRECAUTIONARY MEASURES

- Article 15 (1) Requests for recovery or for precautionary measures shall include...

- Article 16 (1) The uniform instrument permitting enforcement in the requested Member...
- Article 17 The addressee of a request for recovery or precautionary measures...
- Article 18 (1) If the currency of the requested Member State is...
- Article 19 (1) The requested authority shall, as soon as possible or...
- Article 20 (1) Where, with respect to the particularity of a case,...
- Article 21 (1) Any action contesting the claim or the instrument permitting...
- Article 22 (1) If the request for recovery or for precautionary measures...
- Article 23 (1) The amounts that have to be remitted to the...
- Article 24 Regardless of any amounts collected by the requested authority by...

CHAPTER V

FINAL PROVISIONS

- Article 25 Regulation (EC) No 1179/2008 is hereby repealed.
- Article 26 This Regulation shall enter into force the 20th day following...
Signature

ANNEX I

Uniform notification form providing information about notified document(s)

This document, established in accordance with Article 10 of...
This notification concerns documents of the competent authorities of the...

- A. ADDRESSEE OF THE NOTIFICATION
- B. PURPOSE OF THE NOTIFICATION
- C. OFFICE(S) RESPONSIBLE FOR THE NOTIFIED DOCUMENT(S)
- D. DESCRIPTION OF THE NOTIFIED DOCUMENT(S)

ANNEX II

Uniform instrument permitting enforcement of claims covered by Directive 2010/24/EU

- UNIFORM INSTRUMENT PERMITTING ENFORCEMENT OF CLAIMS COVERED BY DIRECTIVE...
- REVISED UNIFORM INSTRUMENT PERMITTING ENFORCEMENT OF CLAIMS COVERED BY ...
State where this document is issued: [name of applicant State]...
Recovery measures taken by the requested State are based on:...
a uniform instrument permitting enforcement, in accordance with Article...

This document is the uniform instrument permitting enforcement (including precautionary...
Disputes concerning the claim(s) fall exclusively within the competence of...

- Each EU Member State can request recovery assistance from other...

DESCRIPTION OF THE CLAIM(S) AND THE PERSON(S) CONCERNED

Identification of the claim(s) [number]

Identification of the person(s) concerned in the national instrument(s) permitting...

Overall total amount of the claim(s)

ANNEX III

Declaration specifying reasons and circumstances for a request for precautionary measures

The elements put in *Italic* are optional. It is suggested...

This declaration is linked to the request for precautionary measures...

The following information on specific reasons and circumstances for this...

1. General information 1.1. The claim(s) is (are) the subject...

2. Justifying documents and/or reasons 2.1. This request is accompanied...

3. Other information 3.1. The authorities of the requested State...

Changes to legislation: *There are currently no known outstanding effects for the
Commission Implementing Regulation (EU) No 1189/2011. (See end of Document for details)*

- (1) OJ L 84, 31.3.2010, p. 1.
- (2) OJ L 150, 10.6.2008, p. 28.
- (3) OJ L 319, 29.11.2008, p. 21.

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