

PROTOCOL ON ADMINISTRATIVE COOPERATION AND COMBATING FRAUD IN THE FIELD OF VALUE ADDED TAX AND ON MUTUAL ASSISTANCE FOR THE RECOVERY OF CLAIMS RELATING TO TAXES AND DUTIES

TITLE I: GENERAL PROVISIONS

Article 1: Objective

The objective of this Protocol is to establish the framework for administrative cooperation between the Member States and the United Kingdom, in order to enable their authorities to assist each other in ensuring compliance with VAT legislation and in protecting VAT revenue and in recovering claims relating to taxes and duties.

Article 2: Scope

1. This Protocol lays down rules and procedures for cooperation:
 - (a) to exchange any information that may help to effect a correct assessment of VAT, monitor the correct application of VAT, and combat VAT fraud; and
 - (b) for the recovery of:
 - (i) claims relating to VAT, customs duties and excise duties, levied by or on behalf of a State or its territorial or administrative subdivisions, excluding the local authorities, or on behalf of the Union;
 - (ii) administrative penalties, fines, fees and surcharges relating to the claims referred to in point (i) 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; and
 - (iii) interest and costs relating to the claims referred to in points (i) and (ii).
2. This Protocol does not affect the application of the rules on administrative cooperation and combating fraud in the field of VAT and assistance for the recovery of claims between Member States.
3. This Protocol does not affect the application of the rules on mutual assistance in criminal matters.

Article 3: Definitions

For the purpose of this Protocol, the following definitions shall apply:

- (a) "administrative enquiry" means all the controls, checks and other action taken by the States in the performance of their duties with a view to ensuring the proper application of the VAT legislation;
- (b) "applicant authority" means a central liaison office or a liaison department of a State which makes a request under Title III [Recovery assistance];

- (c) "automatic exchange" means the systematic communication of predefined information to another State, without prior request;
- (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/CSI network" means the common platform based on the common communication network ('CCN') and common system interface ('CSI'), developed by the Union to ensure all transmissions by electronic means between competent authorities in the area of taxation.
- (f) "central liaison office" means the office designated pursuant to paragraph 2 of Article 4 [Organisation] with the principal responsibility for contacts for the application of Title II [Administrative Cooperation and Combating VAT Fraud] or Title III [Recovery assistance];
- (g) "competent authority" means the authority designated pursuant to paragraph 1 of Article 4 [Organisation];
- (h) "competent official" means any official designated pursuant to paragraph 4 of Article 4 [Organisation] who can directly exchange information under Title II [Administrative Cooperation and Combating VAT Fraud];
- (i) "customs duties" means the duty payable on goods entering or leaving the customs territory of each Party in accordance with the rules set out in the customs legislation of the respective Parties;
- (j) "excise duties" means those duties and charges defined as such under the domestic legislation of the State in which the applicant authority is located;
- (k) "liaison department" means any office other than the central liaison office designated as such pursuant to paragraph 3 of Article 4) [Organisation] to request or grant mutual assistance under Title II [Administrative Cooperation and Combating VAT Fraud] or Title III [Recovery assistance];
- (l) "person" means any person as defined in point (m) of Article OTH.1(l), of Title XVII [OTHER PROVISIONS] of Part Two of this Agreement.¹⁶⁰
- (m) "requested authority" means the central liaison office, the liaison department or – as far as cooperation under Title II [Administrative Cooperation and Combating VAT Fraud] is concerned – the competent official who receives a request from a requesting or an applicant authority;

¹⁶⁰ For greater certainty and in particular for the purposes of this Protocol, it is understood that the term "person" includes any association of persons lacking the legal status of a legal person but recognised under applicable law as having the capacity to perform legal acts. It also includes any other legal arrangement of whatever nature and form, having legal personality or not, which conducts transactions which are subject to VAT or which is liable for the payment of the claims referred to in point (b) of paragraph 1 of Article 2 [Scope] of this Protocol.

- (n) "requesting authority" means a central liaison office, a liaison department or a competent official who makes a request for assistance under Title II [Administrative Cooperation and Combating VAT Fraud], on behalf of a competent authority;
- (o) "simultaneous control" means the coordinated checking of the tax situation of a taxable person or of two or more related taxable persons organised by two or more States with common or complementary interests;
- (p) "Specialised Committee" means the Trade Specialised Committee on Administrative cooperation in VAT and Recovery of Taxes and Duties;
- (q) "spontaneous exchange" means the non-systematic communication, at any moment and without prior request, of information to another State;
- (r) "State" means a Member State, or the United Kingdom, as the context requires;
- (s) "third country" means a country that is neither a Member State nor the United Kingdom;
- (t) "VAT" means value added tax pursuant to Council Directive 2006/112/EC on the common system of value added tax for the Union and means value added tax pursuant to the Value Added Tax Act 1994 for the United Kingdom.

Article 4: Organisation

- 1 Each State shall designate a competent authority responsible for the application of this Protocol.
- 2 Each State shall designate:
 - (a) one central liaison office with the principal responsibility for the application of Title II [Administrative Cooperation and Combating VAT Fraud] of this Protocol; and
 - (b) one central liaison office with the principal responsibility for the application of Title III [Recovery assistance] of this Protocol.
- 3 Each competent authority may designate, directly or by delegation:
 - (a) liaison departments to exchange directly information under Title II [Administrative Cooperation and Combating VAT Fraud] of this Protocol;
 - (b) liaison departments to request or grant mutual assistance under Title III [Recovery assistance] of this Protocol, in relation to their specific territorial or operational competences.
- 4 Each competent authority may designate, directly or by delegation, competent officials who can directly exchange information on the basis of Title II [Administrative Cooperation and Combating VAT Fraud] of this Protocol.
- 5 Each central liaison office shall keep the list of liaison departments and competent officials up-to-date and make it available to the other central liaison offices.
- 6 Where a liaison department or a competent official sends or receives a request for assistance under this Protocol, it shall inform its central liaison office thereof.

7. Where a central liaison office, a liaison department or a competent official receives a request for mutual assistance requiring action outside its competence, it shall forward the request without delay to the competent central liaison office or liaison department, and shall inform the requesting or applicant authority thereof. In such a case, the period laid down in Article 8 [Time limit for providing information] shall start the day after the request for assistance has been forwarded to the competent central liaison office or the competent liaison department.

8. Each Party shall inform the Specialised Committee of its competent authorities for the purposes of this Protocol within one month of the signature of this Agreement and of any changes regarding those competent authorities without delay. The Specialised Committee shall keep the list of competent authorities updated.

Article 5: Service level agreement

A service level agreement ensuring the technical quality and quantity of the services for the functioning of the communication and information exchange systems shall be concluded according to a procedure established by the Specialised Committee.

Article 6: Confidentiality

1. Any information obtained by a State under this Protocol shall be treated as confidential and shall be protected in the same manner as information obtained under its domestic law.

2. Such information may be disclosed to persons or authorities (including courts and administrative or supervisory bodies) concerned with the application of VAT laws and for the purpose of a correct assessment of VAT as well as for the purpose of applying enforcement measures including recovery or precautionary measures with regard to claims referred to in point (b) of paragraph 1 of Article 2 [Scope].

3. The information referred to in paragraph 1 may also be used for assessment of other taxes and for assessment and enforcement, including recovery or precautionary measures, with regard to claims relating to compulsory social security contributions. If the information exchanged reveals or helps to prove the existence of breaches of the tax law, it may also be used for imposing administrative or criminal sanctions. Only the persons or authorities mentioned in paragraph 2 may use the information and then only for purposes set out in the preceding sentences of this paragraph. They may disclose it in public court proceedings or in judicial decisions.

4. Notwithstanding paragraphs 1 and 2, the State providing the information shall, on the basis of a reasoned request, permit its use for purposes other than those referred to in paragraph 1 of Article 2 [Scope] by the State which receives the information if, under the legislation of the State providing the information, the information may be used for similar purposes. The requested authority shall accept or refuse any such request within one month.

5. Reports, statements and any other documents, or certified true copies or extracts thereof, obtained by a State under the assistance provided by this Protocol may be invoked as evidence in that State on the same basis as similar documents provided by another authority of that State.

6. Information provided by a State to another State may be transmitted by the latter to another State, subject to prior authorisation by the competent authority from which the information originated. The State of origin of the information may oppose such a sharing of information within ten

working days of the date on which it received the communication from the State wishing to share the information.

7. The States may transmit information obtained in accordance with this Protocol to third countries subject to the following conditions:

- (a) the competent authority from which the information originates has consented to that transmission; and
- (b) the transmission is permitted by assistance arrangements between the State transmitting the information and that particular third country.

8. When a State receives information from a third country, the States may exchange that information, in so far as permitted by the assistance arrangements with that particular third country.

9. Each State shall immediately notify the other States concerned regarding any breach of confidentiality, and any sanctions and remedial actions consequently imposed.

10. Persons duly accredited by the Security Accreditation Authority of the European Commission may have access to this information only in so far as it is necessary for care, maintenance and development of the electronic systems hosted by the European Commission and used by the States to implement this Protocol.

TITLE II: ADMINISTRATIVE COOPERATION AND COMBATING VAT FRAUD

Chapter one: Exchange of information on request

Article 7: Exchange of information and administrative enquiries

1. At the request of the requesting authority, the requested authority shall communicate the information referred to point (a) of paragraph 1 of Article 2 [Scope], including any information relating to a specific case or cases.

2. For the purpose of forwarding the information referred to in paragraph 1, the requested authority shall arrange for the conduct of any administrative enquiries necessary to obtain such information.

3. The request referred to in paragraph 1 may contain a reasoned request for a specific administrative enquiry. The requested authority shall undertake the administrative enquiry in consultation with the requesting authority where necessary. If the requested authority takes the view that no administrative enquiry is necessary, it shall immediately inform the requesting authority of the reasons thereof.

4. Where the requested authority refuses to undertake an administrative enquiry into amounts that were declared or amounts that should have been declared by a taxable person established in the State of the requested authority in connection with supplies of goods or services and imports of goods which are made by that taxable person and which are taxable in the State of the requesting authority, the requested authority shall at least provide to the requesting authority the dates and values of any relevant supplies and imports made by the taxable person in the State of the requesting authority over the previous two years, unless the requested authority does not hold and is not required to hold this information under domestic legislation.

5. In order to obtain the information sought or to conduct the administrative enquiry requested, the requested authority or the administrative authority to which it has recourse shall proceed as though acting on its own account or at the request of another authority in its own State.

6. At the request of the requesting authority, the requested authority shall communicate to it any pertinent information it obtains or has in its possession as well as the results of administrative enquiries, in the form of reports, statements and any other documents, or certified true copies or extracts thereof.

7. Original documents shall be provided only where this is not contrary to the provisions in force in the State of the requested authority.

Article 8: Time limit for providing information

1. The requested authority shall provide the information referred to in Article 7 as quickly as possible and no later than 90 days following the date of receipt of the request. However, where the requested authority is already in possession of that information, the time limit shall be reduced to a maximum period of 30 days.

2. In certain special categories of cases, time limits which are different from those provided for in paragraph 1 may be agreed between the requested and the requesting authorities.

3. Where the requested authority is unable to respond to the request within the time limits referred to in paragraphs 1 and 2, it shall forthwith inform the requesting authority in writing of the reasons for its failure to do so, and when it considers it would be likely to be able to respond.

Chapter two: Exchange of information without prior request

Article 9: Types of exchange of information

The exchange of information without prior request shall either be spontaneous exchanges, as provided for in Article 10, or automatic exchanges, as provided for in Article 11.

Article 10: Spontaneous exchange of information

The competent authority of a State shall, without prior request, forward to the competent authority of another State the information referred to in point (a) of paragraph 1 of Article 2 [Scope] which has not been forwarded under the automatic exchange referred to in Article 11 [Automatic exchange of information] and of which it is aware of in the following cases:

- (a) where taxation is deemed to take place in another State and information is necessary for the effectiveness of the control system of that State;
- (b) where a State has grounds to believe that a breach of VAT legislation has been committed or is likely to have been committed in the other State;
- (c) where there is a risk of tax loss in the other State.

Article 11: Automatic exchange of information

1. The categories of information subject to automatic exchange shall be determined by the Specialised Committee in accordance with Article 39 [Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties].
2. A State may abstain from taking part in the automatic exchange of one or more categories of information referred to in paragraph 1 where the collection of information for such exchange would require the imposition of new obligations on persons liable for VAT or would impose a disproportionate administrative burden on that State.
3. Each State shall notify the Specialised Committee in writing of its decision taken in accordance with the previous paragraph.

Chapter three: Other forms of cooperation

Article 12: Administrative notification

1. The requested authority shall, at the request of the requesting authority and in accordance with the rules governing the notification of similar instruments and decisions in the State of the requested authority, notify the addressee of all instruments and decisions which have been sent from the requesting authorities and concern the application of VAT legislation in the State of the requesting authority.
2. Requests for notification, mentioning the subject of the instrument or decision to be notified, shall indicate the name, address and any other relevant information for identifying the addressee.
3. The requested authority shall inform the requesting authority immediately of its response to the request for notification and notify it, in particular, of the date of notification of the decision or instrument to the addressee.

Article 13: Presence in administrative offices and participation in administrative enquiries

1. By agreement between the requesting authority and the requested authority, and in accordance with the arrangements laid down by the latter, the requested authority may allow officials authorised by the requesting authority to be present in the offices of the requested authority, or any other place where those authorities carry out their duties, with a view to exchanging the information referred to in point (a) of paragraph 1 of Article 2 [Scope]. Where the requested information is contained in documentation to which the officials of the requested authority have access, the officials of the requesting authority shall be given copies thereof on request.
2. By agreement between the requesting authority and the requested authority, and in accordance with the arrangements laid down by the latter, the requested authority may allow officials authorised by the requesting authority to be present during the administrative enquiries carried out in the territory of the State of the requested authority, with a view to exchanging the information referred to in point (a) of paragraph 1 of Article 2 [Scope]. Such administrative enquiries shall be carried out exclusively by the officials of the requested authority. The officials of the requesting authority shall not exercise the powers of inspection conferred on officials of the requested authority. They may, however, have access to the same premises and documents as the latter, through the intermediation of the officials of the requested authority and for the sole purpose of carrying out the administrative enquiry.

3. By agreement between the requesting authorities and the requested authority, and in accordance with the arrangements laid down by the latter, officials authorised by the requesting authorities may take part in the administrative enquiries carried out in the territory of the requested State with a view to collecting and exchanging the information referred to in point (a) of paragraph 1 of Article 2 [Scope]. Such administrative enquiries shall be carried out jointly by the officials of the requesting and requested authorities and shall be conducted under the direction and according to the legislation of the requested State. The officials of the requesting authorities shall have access to the same premises and documents as the officials of the requested authority and, in so far as it is permitted under the legislation of the requested State for its officials, shall be able to interview taxable persons.

Where it is permitted under the legislation of the requested State, the officials of the requesting States shall exercise the same inspection powers as those conferred on officials of the requested State.

The inspection powers of the officials of the requesting authorities shall be exercised for the sole purpose of carrying out the administrative enquiry.

By agreement between the requesting authorities and the requested authority and in accordance with the arrangements laid down by the requested authority, the participating authorities may draft a common enquiry report.

4. The officials of the requesting authority present in another State in accordance with paragraphs 1, 2 and 3 must at all times be able to produce written authority stating their identity and their official capacity.

Article 14: Simultaneous controls

1. The States may agree to conduct simultaneous controls whenever they consider such controls to be more effective than controls carried out by only one State.

2. A State shall identify independently the taxable persons which it intends to propose for a simultaneous control. The competent authority of that State shall notify the competent authority of the other State concerned of the cases proposed for a simultaneous control. It shall give reasons for its choice, as far as possible, by providing the information which led to its decision. It shall specify the period of time during which such controls should be conducted.

3. A competent authority that receives the proposal for a simultaneous control shall confirm its agreement or communicate its reasoned refusal to the counterpart authority, in principle within two weeks of receipt of the proposal, but within a month of receipt of the proposal at the latest.

4. Each competent authority concerned shall appoint a representative to be responsible for supervising and coordinating the control operation.

Chapter four: General provisions

Article 15: Conditions governing the exchange of information

1. The requested authority shall provide a requesting authority with the information referred to in point (a) of paragraph 1 of Article 2 [Scope] or carry out an administrative notification referred to in Article 12 [Administrative notification] provided that:

- (a) the number and nature of the requests for information or administrative notification made by the requesting authority do not impose a disproportionate administrative burden on that requested authority; and
 - (b) the requesting authority has exhausted the usual sources of information which it could have used in the circumstances to obtain the information requested or measures which it could reasonably have taken to carry out the administrative notification requested, without running the risk of jeopardising the achievement of the desired end.
2. This Protocol shall impose no obligation to have enquiries carried out or to provide information on a particular case if the laws or administrative practices of the State which would have to supply the information do not authorise that State to carry out those enquiries or collect or use that information for its own purposes.
3. A requested authority may refuse to provide information where the requesting authority is unable, for legal reasons, to provide similar information. The requested authority shall inform the Specialised Committee of the grounds for the refusal.
4. The provision of information may be refused where it would lead to the disclosure of a commercial, industrial or professional secret or of a commercial process, or of information whose disclosure would be contrary to public policy.
5. Paragraphs 2, 3 and 4 should in no case be interpreted as authorising the requested authority to refuse to supply information on the sole grounds that this information is held by a bank, other financial institution, nominee or person acting in an agency or fiduciary capacity or because it relates to ownership interests in a legal person.
6. The requested authority shall inform the requesting authority of the grounds for refusing a request for assistance.

Article 16: Feedback

Where a competent authority provides information pursuant to Article 7 [Exchange of information and administrative enquiries] or 10 [Spontaneous exchange of information], it may request the competent authority which receives the information to give feedback thereon. If such request is made, the competent authority which receives the information shall, without prejudice to the rules on tax secrecy and data protection applicable in its State, send feedback as soon as possible, provided that this does not impose a disproportionate administrative burden on it.

Article 17: Language

Requests for assistance, including requests for notification and attached documents, shall be made in a language agreed between the requested and requesting authority.

Article 18: Statistical data

1. By 30 June each year, the Parties shall communicate by electronic means to the Specialised Committee statistical data on the application of this Title.
2. The content and format of the statistical data to be communicated under paragraph 1 shall be determined by the Specialised Committee.

Article 19: Standard forms and means of communication

1. Any information communicated pursuant to Articles 7 [Exchange of information and administrative enquiries], 10 [Spontaneous exchange of information], 11 [Automatic exchange of information], 12 [Administrative notification] and 16 [Feedback] and the statistics pursuant to Article 18 [Statistical data] shall be provided using a standard form referred to in point (d) of paragraph 2 of Article 39 [Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties], except in the cases referred to in paragraphs 7 and 8 of Article 6 [Confidentiality] or in specific cases where the respective competent authorities deem other secure means more appropriate and agree to use those means.
2. The standard forms shall be transmitted, in so far as possible, by electronic means.
3. Where the request has not been lodged completely through the electronic systems, the requested authority shall confirm receipt of the request by electronic means without delay and, in any event, no later than five working days after receipt.
4. Where an authority has received a request or information of which it is not the intended recipient, it shall send a message by electronic means to the sender without delay and, in any event, no later than five working days after receipt.
5. Pending the adoption by the Specialised Committee of the decisions referred to in paragraph 2 of Article 39 [Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties], the competent authorities shall make use of the rules set out in the Annex to this Protocol, including the standard forms.

TITLE III: RECOVERY ASSISTANCE

Chapter one: Exchange of information

Article 20: Request for information

1. At the request of the applicant authority, the requested authority shall provide any information which is foreseeably relevant to the applicant authority in the recovery of its claims as referred to in point (b) of paragraph 1 of Article 2 [Scope]. The request for information shall include, where available, the name and any other data relevant to the identification of the persons concerned.

For the purpose of providing that information, the requested authority shall arrange for the carrying-out of any administrative enquiries necessary to obtain it.

2. The requested authority shall not be obliged to supply information:
 - (a) which it would not be able to obtain for the purpose of recovering similar claims on its own behalf;
 - (b) which would disclose any commercial, industrial or professional secrets; or
 - (c) the disclosure of which would be liable to prejudice the security of or be contrary to the public policy of the State of the requested authority.

3. Paragraph 2 shall in no case be construed as permitting a requested authority to decline to supply information solely because this information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a legal person.

4. The requested authority shall inform the applicant authority of the grounds for refusing a request for information.

Article 21: Exchange of information without prior request

Where a refund of taxes or duties relates to a person established or resident in another State, the State from which the refund is to be made may inform the State of establishment or residence of the pending refund.

Article 22: Presence in administrative offices and participation in administrative enquiries

1. By agreement between the applicant authority and the requested authority, and in accordance with the arrangements laid down by the latter, officials authorised by the applicant authority may, with a view to promoting mutual assistance provided for in this Title:

- (a) be present in the offices where officials of the requested State carry out their duties;
- (b) be present during administrative enquiries carried out in the territory of the requested State; and
- (c) assist the competent officials of the requested State during court proceedings in that State.

2. In so far as it is permitted under applicable legislation in the requested State, the agreement referred to in point (b) of paragraph 1 may provide that officials of the applicant authority may interview individuals and examine records.

3. Officials authorised by the applicant authority who make use of the possibility offered by paragraphs 1 and 2 must at all times be able to produce written authority stating their identity and their official capacity.

Chapter two: Assistance for the notification of documents

Article 23: Request for notification of certain documents relating to claims

1. At the request of the applicant authority, the requested authority shall notify to the addressee all documents, including those of a judicial nature, which have been sent from the State of the applicant authority and which relate to a claim as referred to in point (b) of paragraph 1 of Article 2 [Scope] or to its recovery.

The request for notification shall be accompanied by a standard form containing at least the following information:

- (a) name, address and other data relevant to the identification of the addressee;
- (b) the purpose of the notification and the period within which notification should be effected;

- (c) a description of the attached document and the nature and amount of the claim concerned; and
 - (d) name, address and other contact details regarding:
 - (i) the office responsible with regard to the attached document; and
 - (ii) if different, the office where further information can be obtained concerning the notified document or concerning the possibilities for contesting the payment obligation.
2. The applicant authority shall make a request for notification pursuant to this Article only when it is unable to notify in accordance with the rules governing the notification of the document concerned in its own State or when such notification would give rise to disproportionate difficulties.
3. The requested authority shall forthwith inform the applicant authority of any action taken on its request for notification and in particular of the date of notification of the document to the addressee.

Article 24: Means of notification

1. The requested authority shall ensure that notification in the requested State is effected in accordance with the applicable national laws, regulations and administrative practices.
2. Paragraph 1 shall be without prejudice to any other form of notification made by a competent authority of the applicant State in accordance with the rules in force in that State.

A competent authority established in the applicant State may notify any document directly by registered mail or electronically to a person within the territory of another State.

Chapter three: Recovery or precautionary measures

Article 25: Request for recovery

1. At the request of the applicant authority, the requested authority shall recover claims which are the subject of an instrument permitting enforcement in the State of the applicant authority.
2. As soon as any relevant information relating to the matter which gave rise to the request for recovery comes to the knowledge of the applicant authority, it shall forward it to the requested authority.

Article 26: Conditions governing a request for recovery

1. The applicant authority may not make a request for recovery if and as long as the claim or the instrument permitting its enforcement are contested in the State of the applicant authority, except in cases where the third subparagraph of paragraph 4 of Article 29 [Disputed claims and enforcement measures] applies.
2. Before the applicant authority makes a request for recovery, appropriate recovery procedures available in the State of the applicant authority shall be applied, except in the following situations:

- (a) where it is obvious that there are no assets for recovery in that State or that such procedures will not result in the payment of a substantial amount, and the applicant authority has specific information indicating that the person concerned has assets in the State of the requested authority;
- (b) where recourse to such procedures in the State of the applicant authority would give rise to disproportionate difficulty.

Article 27: Instrument permitting enforcement in the State of the requested authority and other accompanying documents

1. Any request for recovery shall be accompanied by a uniform instrument permitting enforcement in the State of the requested authority.

This uniform instrument permitting enforcement shall reflect the substantial contents of the initial instrument permitting enforcement in the State of the applicant authority, and constitute the sole basis for recovery and precautionary measures in the State of the requested authority. No act of recognition, supplementing or replacement shall be required in that State.

The uniform instrument permitting enforcement shall contain at least the following information:

- (a) information relevant to the identification of the initial instrument permitting enforcement, a description of the claim, including its nature, the period covered by the claim, any dates of relevance to the enforcement process, and the amount of the claim and its different components such as principal, interest accrued, etc.;
- (b) name and other data relevant to the identification of the debtor; and
- (c) name, address and other contact details regarding:
 - (i) the office responsible for the assessment of the claim; and
 - (ii) if different, the office where further information can be obtained concerning the claim or the possibilities for contesting the payment obligation.

2. The request for recovery of a claim may be accompanied by other documents relating to the claim issued by the State of the applicant authority.

Article 28: Execution of the request for recovery

1. For the purpose of the recovery in the State of the requested authority, any claim in respect of which a request for recovery has been made shall be treated as if it was a claim of that State, except where otherwise provided for in this Protocol. The requested authority shall make use of the powers and procedures provided under the laws, regulations or administrative provisions of that State applying to its claims except where otherwise provided for in this Protocol.

The State of the requested authority shall not be obliged to grant to claims whose recovery is requested preferences accorded to similar claims arising in the State of the requested authority, except where otherwise agreed or provided under the law of that State.

The State of the requested authority shall recover the claim in its own currency.

2. The requested authority shall inform the applicant authority with due diligence of any action it has taken on the request for recovery.
3. From the date on which the recovery request is received, the requested authority shall charge interest for late payment in accordance with the laws, regulations and administrative provisions applicable to its own claims.
4. The requested authority may, where the applicable laws, regulations or administrative provisions so permit, allow the debtor time to pay or authorise payment by instalment and it may charge interest in that respect. It shall inform the applicant authority of any such decision.
5. Without prejudice to paragraph 1 of Article 35 [Costs], the requested authority shall remit to the applicant authority the amounts recovered with respect to the claim and the interest referred to in paragraphs 3 and 4 of this Article.

Article 29: Disputed claims and enforcement measures

1. Disputes concerning the claim, the initial instrument permitting enforcement in the State of the applicant authority or the uniform instrument permitting enforcement in the State of the requested authority and disputes concerning the validity of a notification made by an applicant authority shall fall within the competence of the competent bodies of the State of the applicant authority. If, in the course of the recovery procedure, the claim, the initial instrument permitting enforcement in the State of the applicant authority or the uniform instrument permitting enforcement in the State of the requested authority is contested by an interested party, the requested authority shall inform that party that such an action must be brought by the latter before the competent body of the State of the applicant authority in accordance with the laws in force there.
2. Disputes concerning enforcement measures taken in the State of the requested authority or concerning the validity of a notification made by an authority of the requested State shall be brought before the competent body of that State in accordance with its laws and regulations.
3. Where an action as referred to in paragraph 1 has been brought, the applicant authority shall inform the requested authority thereof and shall indicate the extent to which the claim is not contested.
4. As soon as the requested authority has received the information referred to in paragraph 3, either from the applicant authority or from the interested party, it shall suspend the enforcement procedure, as far as the contested part of the claim is concerned, pending the decision of the body competent in the matter, unless the applicant authority requests otherwise in accordance with the third subparagraph of this paragraph.

At the request of the applicant authority, or where otherwise deemed to be necessary by the requested authority, and without prejudice to Article 31 [Request for precautionary measures], the requested authority may take precautionary measures to guarantee recovery in so far as the applicable laws or regulations allow.

The applicant authority may, in accordance with the laws, regulations and administrative practices in force in its State, ask the requested authority to recover a contested claim or the contested part of a claim, in so far as the laws, regulations and administrative practices in force in the State of the requested authority allow. Any such request shall be reasoned. If the result of contestation is subsequently favourable to the debtor, the applicant authority shall be liable for reimbursing any sums

recovered, together with any compensation due, in accordance with the laws in force in the State of the requested authority.

If a mutual agreement procedure has been initiated between the State of the applicant authority and the State of requested authority, and the outcome of the procedure may affect the claim in respect of which assistance has been requested, the recovery measures shall be suspended or stopped until that procedure has been terminated, unless it concerns a case of immediate urgency because of fraud or insolvency. If the recovery measures are suspended or stopped, the second subparagraph shall apply.

Article 30: Amendment or withdrawal of the request for recovery assistance

1. The applicant authority shall inform the requested authority immediately of any subsequent amendment to its request for recovery or of the withdrawal of its request, indicating the reasons for amendment or withdrawal.

2. If the amendment of the request is caused by a decision of the competent body referred to in paragraph 1 of Article 29 [Disputed claims and enforcement measures], the applicant authority shall communicate this decision together with a revised uniform instrument permitting enforcement in the State of the requested authority. The requested authority shall then proceed with further recovery measures on the basis of the revised instrument.

Recovery or precautionary measures already taken on the basis of the original uniform instrument permitting enforcement in the State of the requested authority may be continued on the basis of the revised instrument, unless the amendment of the request is due to invalidity of the initial instrument permitting enforcement in the State of the applicant authority or the original uniform instrument permitting enforcement in the State of the requested authority.

Articles 27 [Instruments permitting enforcement in the State of the requested authority and other accompanying documents] and 29 [Disputed claims and enforcement measures] shall apply in relation to the revised instrument.

Article 31: Request for precautionary measures

1. At the request of the applicant authority, the requested authority shall take precautionary measures, if allowed by its national law and in accordance with its administrative practices, to ensure recovery where a claim or the instrument permitting enforcement in the State of the applicant authority is contested at the time when the request is made, or where the claim is not yet the subject of an instrument permitting enforcement in the State of the applicant authority, in so far as precautionary measures are possible in a similar situation under the law and administrative practices of the State of the applicant authority.

The document drawn up for permitting precautionary measures in the State of the applicant authority and relating to the claim for which mutual assistance is requested, if any, shall be attached to the request for precautionary measures in the State of the requested authority. This document shall not be subject to any act of recognition, supplementing or replacement in the State of the requested authority.

2. The request for precautionary measures may be accompanied by other documents relating to the claim.

Article 32: Rules governing the request for precautionary measures

In order to give effect to Article 31 [Request for precautionary measures], paragraph 2 of Article 25 [Request for recovery], paragraphs 1 and 2 of Article 28 [Execution of the request for recovery], Articles 29 [Disputed claims and enforcement measures] and 30 [Amendment or withdrawal of the request for recovery assistance] shall apply *mutatis mutandis*.

Article 33: Limits to the requested authority's obligation

1. The requested authority shall not be obliged to grant the assistance provided for in Articles 25 [Request for recovery] to 31 [Request for precautionary measures] if recovery of the claim would, because of the situation of the debtor, create serious economic or social difficulties in the State of the requested authority, in so far as the laws, regulations and administrative practices in force in that State allow such exception for national claims.

2. The requested authority shall not be obliged to grant the assistance provided for in Articles 25 [Request for recovery] to 31 [Request for precautionary measures] where the costs or administrative burdens for the requested State would be clearly disproportionate to the monetary benefit to be derived by the applicant State.

3. The requested authority shall not be obliged to grant the assistance provided for in Article 20 [Request for information] and Articles 22 [Presence in administrative offices and participation in administrative enquiries] to 31 [Request for precautionary measures] if the initial request for assistance pursuant to Article 20 [Request for information], 22 [Presence in administrative offices and participation in administrative enquiries], 23 [Request for notification of certain documents relating to claims], 25 [Request for recovery] or 31 [Request for precautionary measures] is made in respect of claims which are more than 5 years old, dating from the due date of the claim in the State of the applicant authority to the date of the initial request for assistance.

However, in cases where the claim or the initial instrument permitting enforcement in the State of the applicant authority is contested, the 5-year period shall be deemed to begin from the moment when it is established in the State of the applicant authority that the claim or the instrument permitting enforcement may no longer be contested.

Moreover, in cases where a postponement of the payment or payment by instalments arrangement has been granted by the State of the applicant authority, the 5-year period shall be deemed to begin from the moment when the entire extended payment period has come to its end.

However, in those cases the requested authority shall not be obliged to grant assistance in respect of claims which are more than 10 years old, dating from the due date of the claim in the State of the applicant authority.

4. A State shall not be obliged to grant assistance if the total amount for which assistance is requested is less than GBP 5000.

5. The requested authority shall inform the applicant authority of the grounds for refusing a request for assistance.

Article 34: Questions on limitation

1. Questions concerning periods of limitation shall be governed solely by the laws in force in the State of the applicant authority.
2. In relation to the suspension, interruption or prolongation of periods of limitation, any steps taken in the recovery of claims by or on behalf of the requested authority in pursuance of a request for assistance which have the effect of suspending, interrupting or prolonging the period of limitation according to the laws in force in the State of the requested authority shall have the same effect in the State of the applicant authority, on condition that the corresponding effect is provided for under the law of the latter State.

If suspension, interruption or prolongation of the period of limitation is not possible under the laws in force in the State of the requested authority, any steps taken in the recovery of claims by or on behalf of the requested authority in pursuance of a request for assistance which, if they had been carried out by or on behalf of the applicant authority in its own State, would have had the effect of suspending, interrupting or prolonging the period of limitation according to the laws of that State shall be deemed to have been taken in the latter State, in so far as that effect is concerned.

The first and second subparagraphs shall not affect the right of the State of the applicant authority to take measures which have the effect of suspending, interrupting or prolonging the period of limitation in accordance with the laws in force in that State.

3. The applicant authority and the requested authority shall inform each other of any action which interrupts, suspends or prolongs the limitation period of the claim for which the recovery or precautionary measures were requested, or which may have this effect.

Article 35: Costs

1. In addition to the amounts referred to in paragraph 5 of Article 28 [Execution of the request for recovery], the requested authority shall seek to recover from the person concerned and retain the costs linked to the recovery that it incurred, in accordance with the laws and regulations of its State.² The States shall renounce all claims on each other for the reimbursement of costs arising from any mutual assistance they grant each other pursuant to this Protocol.
2. However, where recovery creates a specific problem, concerns a very large amount in costs or relates to organised crime, the applicant and requested authorities may agree reimbursement arrangements specific to the cases in question.
3. Notwithstanding paragraph 2, the State of the applicant authority shall be liable to the State of the requested authority for any costs and any losses incurred as a result of actions held to be unfounded, as far as either the substance of the claim or the validity of the instrument permitting enforcement and/or precautionary measures issued by the applicant authority are concerned.

Chapter four: General rules governing all types of recovery assistance requests

Article 36: Use of languages

1. All requests for assistance, standard forms for notification and uniform instruments permitting enforcement in the State of the requested authority shall be sent in, or shall be accompanied by a translation into, the official language, or one of the official languages, of the State

of the requested authority. The fact that certain parts thereof are written in a language other than the official language, or one of the official languages, of that State, shall not affect their validity or the validity of the procedure, in so far as that other language is one agreed between the States concerned.

2. The documents for which notification is requested pursuant to Article 23 [Request for notification of certain documents relating to claims] may be sent to the requested authority in an official language of the State of the applicant authority.

3. Where a request is accompanied by documents other than those referred to in paragraphs 1 and 2, the requested authority may, where necessary, require from the applicant authority a translation of such documents into the official language, or one of the official languages of the State of the requested authority, or into any other language agreed between the States concerned.

Article 37: Statistical data

1. By 30 June each year, the Parties shall communicate by electronic means to the Specialised Committee the statistical data on the application of this Title.

2. The content and format of the statistical data to be communicated under paragraph 1 shall be determined by the Specialised Committee.

Article 38: Standard forms and means of communication

1. Requests pursuant to paragraph 1 of Article 20 [Request for information] for information, requests pursuant to paragraph 1 of Article 23 [Request for notification of certain documents relating to claims] for notification, requests pursuant to paragraph 1 of Article 25 [Request for recovery] for recovery or requests pursuant to paragraph 1 of Article 31 [Request for precautionary measures] for precautionary measures, and communication of statistical data pursuant to Article 37 [Statistical data] shall be sent by electronic means, using a standard form, unless this is impracticable for technical reasons. As far as possible, these forms shall also be used for any further communication with regard to the request.

The uniform instrument permitting enforcement in the State of the requested authority, the document permitting precautionary measures in the State of the applicant authority and the other documents referred to in Articles 27 [Instrument permitting enforcement in the State of the requested authority and other accompanying documents] and 31 [Request for precautionary measures] shall also be sent by electronic means, unless this is impracticable for technical reasons.

Where appropriate, the standard forms may be accompanied by reports, statements and any other documents, or certified true copies or extracts thereof, which shall also be sent by electronic means, unless this is impracticable for technical reasons.

Standard forms and communication by electronic means may also be used for the exchange of information pursuant to Article 21 [Exchange of information without prior request].

2. Paragraph 1 shall not apply to the information and documentation obtained through the presence of officials in administrative offices in another State or through participation in administrative enquiries in another State, in accordance with Article 22 [Presence in administrative offices and participation in administrative enquiries].

3. If communication is not made by electronic means or with use of standard forms, this shall not affect the validity of the information obtained or of the measures taken in the execution of a request for assistance.

4. The electronic communication network and the standard forms adopted for the implementation of this Protocol may also be used for recovery assistance regarding other claims than the claims referred to in point (b) of paragraph 1 of Article 2 [Scope], if such recovery assistance is possible under other bilateral or multilateral legally binding instruments on administrative cooperation between the States.

5. Pending the adoption by the Specialised Committee of the decisions referred to in paragraph 2 of Article 39 [Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties], the competent authorities shall make use of the rules set out in the Annex to this Protocol, including the standard forms.

6. The State of the requested authority shall use its official currency for the transfer of the recovered amounts to the State of the applicant authority, unless otherwise agreed between the States concerned.

TITLE IV: IMPLEMENTATION AND APPLICATION

Article 39: Trade Specialised Committee on Administrative cooperation in VAT and Recovery of Taxes and Duties

1. The Specialised Committee shall:

- (a) hold regular consultations; and
- (b) review the operation and effectiveness of this Protocol at least every 5 years.

2. The Specialised Committee shall adopt decisions or recommendations to:

- (a) determine the frequency of, the practical arrangements for and the exact categories of information subject to automatic exchange referred to in Article 11 [Automatic exchange of information];
- (b) review the result of the automatic exchange of information for each category established pursuant to point (a) of paragraph 2 so as to ensure that this type of exchange takes place only where it is the most efficient means for the exchange of information;
- (c) establish new categories of information to be exchanged pursuant to Article 11 [Automatic exchange of information], should the automatic exchange be the most efficient means of cooperation;
- (d) define the standard forms for the communications pursuant to paragraph 1 of Article 19 [Standard forms and means of communication] and paragraph 1 of Article 38 [Standard forms and means of communication];
- (e) review the availability, collection, and processing of statistical data referred to in Articles 18 [Statistical data] and 37 [Statistical data], so as to ensure that the obligations set out in those Articles do not impose a disproportionate administrative burden on the Parties;

- (f) establish what shall be transmitted via the CCN/CSI network or other means;
- (g) determine the amount and the modalities of the financial contribution to be made by the United Kingdom to the general budget of the Union in respect of the cost generated by its participation in the European information systems, taking into account the decisions referred to in points (d) and (f);
- (h) establish implementing rules on the practical arrangements with regard to the organisation of the contacts between the central liaison offices and liaison departments referred to in paragraphs 2 and 3 of Article 4 [Organisation];
- (i) establish the practical arrangements between the central liaison offices for the implementation of paragraph 5 of Article 4 [Organisation];
- (j) establish implementing rules for Title III [Recovery assistance], including rules on the conversion of the sums to be recovered and the transfer of sums recovered; and
- (k) establish the procedure for concluding the service level agreement referred to in Article 5 [Service level agreement] and also conclude that service level agreement.

TITLE V: FINAL PROVISIONS

Article 40: Execution of on-going requests

1. Where requests for information and for administrative enquiries sent in accordance with Regulation (EU) No 904/2010 in relation to the transactions covered by Article 99(1) of the Withdrawal Agreement are not yet closed within four years after the end of the transition period, the requested State shall ensure that those requests are executed in accordance with the rules of this Protocol.

2. Where assistance requests relating to taxes and duties within the scope of Article 2 [Scope] of this Protocol sent in accordance with Directive 2010/24/EU in relation to the claims referred to in Article 100(1) of the Withdrawal Agreement are not closed within five years after the end of the transition period, the requested State shall ensure that those assistance requests are executed in accordance with the rules of this Protocol. The standard uniform form for notification or the instrument permitting enforcement in the requested State established in accordance with the legislation referred to in this paragraph shall retain its validity for the purposes of such execution. A revised uniform instrument permitting enforcement in the requested State may be established after the end of that five year period in relation to claims for which assistance was requested before that time. Such revised uniform instruments shall refer to the legal basis used for the initial assistance request.

Article 41: Relation to other agreements or arrangements

This Protocol shall take precedence over the provisions of any bilateral or multilateral agreements or arrangements on administrative cooperation in the field of VAT, or on recovery assistance relating to the claims covered by this Protocol, which have been concluded between Member States and the United Kingdom, insofar as their provisions are incompatible with those of this Protocol.

**ANNEX TO THE PROTOCOL ON ADMINISTRATIVE COOPERATION AND COMBATING FRAUD IN THE
FIELD OF VALUE ADDED TAX AND ON MUTUAL ASSISTANCE FOR THE RECOVERY OF CLAIMS
RELATING TO TAXES AND DUTIES**

Pending the adoption by the Specialised Committee of the decisions referred to in paragraph 2 of Article 39 [Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties] of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties (the "Protocol"), the following rules and standard forms apply.

Section 1 : Organisation of contacts

1.1. Until further notice, the central liaison offices having the principal responsibility for the application of Title II [Administrative Cooperation and Combating VAT Fraud] of the Protocol are:

- (a) for the United Kingdom: Her Majesty's Revenue and Customs, UK VAT Central Liaison Office;
- (b) for the Member States: the central liaison offices designated for administrative cooperation between the Member States in the area of VAT.

1.2. Until further notice, the central liaison offices having the principal responsibility for the application of Title III [Recovery assistance] of this Protocol are:

- (a) for the United Kingdom: Her Majesty's Revenue and Customs, Debt Management;
- (b) for the Member States: the central liaison offices designated for recovery assistance between the Member States.

Section 2 : Administrative cooperation and combating fraud in the field of Value Added Tax

2.1. Communication

The communication of information under Title II [Administrative Cooperation and Combating VAT Fraud] of this Protocol shall be done, as far as possible, by electronic means and via the Common Communication Network (CCN), between the respective mailboxes of the States for the exchange of information on administrative cooperation or the mailboxes for combating fraud in the field of VAT.

2.2. Standard form

For the exchange of information under Title II [Administrative Cooperation and Combating VAT Fraud] of this Protocol, the States shall use the following model:

Standard form for requests for information, for spontaneous exchange of information and for feedback between the EU Member States and the United Kingdom under the Protocol on administrative cooperation and combating fraud in the area of VAT

Exchange of information reference:

A) BASIC INFORMATION	
A1	
Requesting state:	<i>Requested state:</i>
Requesting authority:	<i>Requested authority:</i>
A2	
Official dealing with the request/exchange in the requesting authority:	<i>Official dealing with the reply to the request/exchange in the requested authority:</i>
Name:	<i>Name:</i>
Email:	<i>Email:</i>
Telephone:	<i>Telephone:</i>
Language:	<i>Language:</i>
A3	
Requesting authority national reference:	<i>Requested authority national reference:</i>
Space reserved for the requesting authority:	<i>Space reserved for the requested authority:</i>
A4	
Date of transmission of the request/exchange:	<i>Date of transmission of the reply:</i>
A5	
No of attachments to the request/exchange:	<i>No of attachments to the reply:</i>
A6	A7
<input type="radio"/> General request/exchange	<input type="checkbox"/> <i>I, requested authority, will not be able to reply within the following deadlines:</i>
<input type="radio"/> Request for information	<input type="radio"/> <i>3 months</i>
<input type="radio"/> Spontaneous exchange of information	<input type="radio"/> <i>1 month for information that is already in my possession</i>
<input type="checkbox"/> Feedback on spontaneous exchange of information is requested	<i>Reason for delay:</i>

<input type="radio"/> Anti-fraud request/exchange		
<input type="radio"/> Request for information		
<input type="radio"/> Missing Trader Fraud - Registration control/Business activity		
<input type="radio"/> Spontaneous supply of information		
<input type="checkbox"/> Feedback on spontaneous information is requested		
	<input type="checkbox"/> Expected time of reply:	
	<input type="checkbox"/> The requested authority of the state authorises the transmission of the information to another state (Article 6(6) of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties) <input type="checkbox"/> Feedback on the reply is requested	
Pursuant to Article 6(4) of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties, the state providing the information shall, on the basis of a reasoned request, permit the use of the information received for purposes other than those referred to in Article 2(1) of the Protocol.		
B) REQUEST FOR GENERAL INFORMATION		
Requesting authority	Requested authority	Requested authority¹⁶¹
B1 VAT identification number (if not, tax identification number) VAT number:	B1 VAT identification number (if not, tax identification number) <input type="radio"/> Please fill in <input type="radio"/> Please confirm VAT number:	 <input type="radio"/> I confirm <input type="radio"/> I do not confirm VAT number:
<input type="checkbox"/> VAT number not available	<input type="checkbox"/> VAT number not available	<input type="checkbox"/> VAT number not available
Tax identification number:	Tax identification number:	Tax identification number:
B2 Name	B2 Name	

¹⁶¹ In this third column, the requested authority either fills in the information requested by the requesting authority (box "please fill in" ticked in the second column) or confirms the veracity of the information provided by the requesting authority (box "please confirm" ticked and information provided in the second column).

	<input type="radio"/> Please fill in <input type="radio"/> Please confirm	<input type="radio"/> I confirm <input type="radio"/> I do not confirm Name:
B3 Trading name	B3 Trading name <input type="radio"/> Please fill in <input type="radio"/> Please confirm	<input type="radio"/> I confirm <input type="radio"/> I do not confirm Trading name:
B4 Address	B4 Address <input type="radio"/> Please fill in <input type="radio"/> Please confirm	<input type="radio"/> I confirm <input type="radio"/> I do not confirm Address:
B5 The following dates in the format (YYYY/MM/DD):	B5 The following dates in the format (YYYY/MM/DD): <input type="radio"/> Please fill in <input type="radio"/> Please confirm	<input type="radio"/> I confirm <input type="radio"/> I do not confirm
(a) issue of the VAT/tax identification number	(a) issue of the VAT/tax identification number	(a) issue of the VAT/tax identification number
(b) cancellation of the VAT/tax identification number	(b) cancellation of the VAT/tax identification number	(b) cancellation of the VAT/tax identification number
(c) Incorporation	(c) Incorporation	(c) Incorporation
B6 Date of commencement of activity	B6 Date of commencement of activity <input type="radio"/> Please fill in <input type="radio"/> Please confirm Date of commencement of activity	<input type="radio"/> I confirm <input type="radio"/> I do not confirm Date of commencement of activity

B7 Date of cessation of activity	B7 Date of cessation of activity <input type="radio"/> Please fill in <input type="radio"/> Please confirm Date of cessation of activity	<input type="radio"/> I confirm <input type="radio"/> I do not confirm Date of cessation of activity
B8 Names of the managers/directors	B8 Names of the managers/directors <input type="radio"/> Please fill in <input type="radio"/> Please confirm	<input type="radio"/> I confirm <input type="radio"/> I do not confirm
B9 Names of the owners, proprietors, associates, partners, agents, stakeholders or persons having other rights in the business	B9 Names of the owners, proprietors, associates, partners, agents, stakeholders or persons having other rights in the business <input type="radio"/> Please fill in <input type="radio"/> Please confirm	<input type="radio"/> I confirm <input type="radio"/> I do not confirm
B10 Nature of the activity	B10 Nature of the activity <input type="radio"/> Please fill in <input type="radio"/> Please confirm	<input type="radio"/> I confirm <input type="radio"/> I do not confirm
(a) Legal status of the business	(a) Legal status of the business	(a) Legal status of the business
(b) Actual principal activity ¹⁶²	(b) Actual principal activity	(b) Actual principal activity
B11 Nature of the transaction	Nature of the transaction B11 Goods/services involved <input type="radio"/> Please fill in	Nature of the transaction B11 Goods/services involved

162 Actual principal activity means the real main activity carried out by the business (as opposed to another possibly declared one).

	<input type="radio"/> Please confirm	<input type="radio"/> I confirm <input type="radio"/> I do not confirm
Period and amount to which the request/exchange relates B12 Supply of goods from one country to another		
From	Period	Period
To	Amount	Amount
Sources: <input type="checkbox"/> VAT information exchange system (VIES) <input type="checkbox"/> Other		
B13 Supply of services from one country to another		
From	Period	Period
To	Amount	Amount
Sources: <input type="checkbox"/> VIES <input type="checkbox"/> Other		
C) ADDITIONAL INFORMATION		
Registration		
<input type="checkbox"/> C1 The taxable person in the requested state (<input type="checkbox"/>) / the taxable person in the requesting state (<input type="checkbox"/>) is currently not identified for VAT purposes. According to the VIES or other sources, supplies have been made after the date of cessation of the activity. Please explain.		
<input type="checkbox"/> C2 The taxable person in the requested state (<input type="checkbox"/>) / the taxable person in the requesting state (<input type="checkbox"/>) is not identified for VAT purposes. According to the VIES or other sources, supplies have been made before the date of registration. Please explain.		
Transactions of goods/services		

Goods

☐ C3 According to the VIES or other sources, the taxable person in the requested state made supplies of goods but the taxable person in the requesting state either:

- ☐ did not declare a purchase of the goods;
- ☐ denies receipt of the goods;
- ☐ declared a purchase for a different amount and the declared amount is:
Please investigate and explain.

☐ I attach copies of documents in my possession.

☐ C4 The purchase declared by the taxable person in the requesting state does not correspond with the information from VIES or other sources. Please investigate and explain.

☐ C5 Please provide the addresses where the goods were delivered.

Addresses:

☐ C6 The taxable person in the requesting state claims to have made supply to a person in the requested state. Please confirm that the goods were received and whether they were:

☐ accounted for:

☒ No

☐ Yes ☐

☐ declared/paid by a taxable person in the requested state

☒ No

☐ Yes ☐

Name and/or VAT identification number of the taxable person in the requested state.

Prior/onward movement of the goods

☐ C7 From whom were the goods purchased? Please provide names, trading names and VAT numbers in box C40.

☐ C8 To whom were the goods sold on? Please provide names, trading names and VAT numbers in box C40.

Services

☐ C9 According to the VIES or other sources, the taxable person in the requested state made supplies of services but the taxable person in the requesting state either:

- ☐ did not declare the service;
- ☐ denies having received the service;
- ☐ declared having receiving the service for a different amount and the declared amount is:
Please investigate and explain.

☐ I attach copies of documents in my possession.

☐ C10 The a purchase declared by the taxable person in the requesting state do not correspond with the information from the VIES or other sources. Please investigate and explain.

☐ C11 Please provide the addresses where the services were provided.

Addresses:

☐ C12 The taxable person in the requesting state claims to have made supply to a person in the requested state. Please confirm that the services were provided and whether they were:

☐ accounted for:

☐ Yes ☐

No

☐ declared/paid by a taxable person in the requested state:

☐ Yes ☐

No

Name and/or VAT identification number of the taxable person in the requested state.

Transport of goods

☐ C13 Please provide the name/VAT identification number and the address of the transporter.

Name and/or VAT identification number and address:

☐ C14 Who ordered and paid the transportation of the goods?

Name and/or VAT identification number and address:

☐ C15 Who is the owner of the means of transport used?

Name and/or VAT identification number and address:

Invoices

☐ C16 Please provide the amount invoiced and currency.

Payment
<input type="checkbox"/> C17 Please provide the amount paid and currency.
<input type="checkbox"/> C18 Please provide the name of the bank account holder and the number of the account from which and/or to which the payment was made.
<p><i>From:</i></p> <p style="margin-left: 40px;"><i>Name of the account holder:</i></p> <p style="margin-left: 40px;"><i>IBAN number or account number:</i></p> <p style="margin-left: 40px;"><i>Bank:</i></p> <p><i>To:</i></p> <p style="margin-left: 40px;"><i>Name of the account holder:</i></p> <p style="margin-left: 40px;"><i>IBAN number or account number:</i></p> <p style="margin-left: 40px;"><i>Bank:</i></p>
<input type="checkbox"/> C19 Please provide the following details where the payment was made in cash: <div style="margin-left: 40px;"> <input type="checkbox"/> Who handed over the money, to whom, where and when? <input type="checkbox"/> What document (cash receipt, etc.) was issued confirming the payment? </div> <input type="checkbox"/> C20 Is there any evidence of third party payments? If yes, please provide additional information in box C40 <div style="float: right; border: 1px solid black; padding: 2px 10px;"> <input type="radio"/> Yes <input type="radio"/> No </div> <div style="clear: both;"></div>
Placing of an order
<input type="checkbox"/> C21 Please furnish all available details of the person placing the order, how the order was placed and how the contact was established between the supplier and the customer.
Goods covered by special schemes/particular procedures
<p>Please tick the appropriate box and enter your question in box C40</p> <div style="margin-left: 40px;"> <input type="checkbox"/> C22 Triangular transactions. <input type="checkbox"/> C23 Margin scheme. <input type="checkbox"/> C24 Distance sales of goods </div> <div style="margin-left: 80px;"> <input type="checkbox"/> covered by the Union scheme <input type="checkbox"/> covered by the Import scheme </div>

☐ C25 New means of transport sold to non-taxable persons.

☐ C26 Exemption under Customs Procedure 42XX / 63XX.

☐ C27 Gas and electricity.

☐ C28 Call-off stock arrangements.

☐ C29 Others:

Services covered by particular provisions

Please tick the appropriate box and enter your question in box C40

☐ C30 Supply of services provided by an intermediary.

☐ C31 Supply of services connected to immovable property.

☐ C32 Supplies of passenger transport.

☐ C33 Supplies of transport of goods.

☐ C34 Supply of cultural, artistic, sporting, scientific, educational, entertainment and similar services, ancillary transport services and valuations of and work on movable tangible property.

☐ C35 Supply of restaurant and catering services other than as provided for at C37.

☐ C36 Supply of transport hire.

☐ C37 Supply of restaurant and catering services for consumption on board of ships, aircraft or trains.

☐ C38 Supply of services

☐ covered by the non-Union scheme

☐ covered by the Union scheme

☐ C39 Services for which effective use and enjoyment rules are applied.

C40 Background information and further questions

C41 Free text reply box

D) REQUEST FOR DOCUMENTS

<input type="checkbox"/> denies the purchase of the <input type="checkbox"/> goods / receipt of <input type="checkbox"/> services.		
<input type="checkbox"/> E5 According to the records of the taxable person in the sending state, VAT is to be paid on services supplied in the receiving state.		
<input type="checkbox"/> E6 Background and additional information:		
<input type="checkbox"/> E7 I attach copies of invoices in my possession.		
F) MISSING TRADER FRAUD: REGISTRATION CONTROL / BUSINESS ACTIVITY		
(A) Identification of the business		
Requesting authority	Requested authority	Requested authority¹⁶³
F1 VAT identification number (if not, tax identification number) VAT number:	F1 VAT identification number (if not, tax identification number) <input type="radio"/> Please fill in <input type="radio"/> Please confirm VAT number:	 <input type="radio"/> I confirm <input type="radio"/> I do not confirm VAT number:
<input type="checkbox"/> VAT number not available	<input type="checkbox"/> VAT number not available	<input type="checkbox"/> VAT number not available
Tax identification number:	Tax identification number:	Tax identification number:
F2 Name	F2 Name <input type="radio"/> Please fill in <input type="radio"/> Please confirm	 <input type="radio"/> I confirm <input type="radio"/> I do not confirm Name:
F3 Address	F3 Address <input type="radio"/> Please fill in <input type="radio"/> Please confirm	 <input type="radio"/> I confirm <input type="radio"/> I do not confirm Address:

163 In this third column, the requested authority either fills in the information requested by the requesting authority (box "please fill in" ticked in the second column) or confirms the veracity of the information provided by the requesting authority (box "please confirm" ticked and information provided in the second column).

F4 The following dates in the format (YYYY/MM/DD):	F4 The following dates in the format (YYYY/MM/DD): <input type="radio"/> Please fill in <input type="radio"/> Please confirm	 <input type="radio"/> I confirm <input type="radio"/> I do not confirm
(a) issue of the VAT/tax identification number	(a) issue of the VAT/tax identification number	<i>(a) issue of the VAT/tax identification number</i>
(b) cancellation of the VAT/tax identification number	(b) cancellation of the VAT/tax identification number	<i>(b) cancellation of the VAT/tax identification number</i>
(c) Incorporation	(c) Incorporation	<i>(c) Incorporation</i>
F5 Owners, proprietors, associates, partners, agents, stakeholders or persons having other rights in the business	F5 Owners, proprietors, associates, partners, agents, stakeholders or persons having other rights in the business <input type="radio"/> Please fill in <input type="radio"/> Please confirm	 <input type="radio"/> I confirm <input type="radio"/> I do not confirm
(a) Name	(a) Name	<i>(a) Name</i>
(b) Address	(b) Address	<i>(b) Address</i>
(c) Date of birth	(c) Date of birth	<i>(c) Date of birth</i>
(d) Nationality	(d) Nationality	<i>(d) Nationality</i>
F6 Managers/directors	F6 Managers/directors <input type="radio"/> Please fill in <input type="radio"/> Please confirm	 <input type="radio"/> I confirm <input type="radio"/> I do not confirm
(a) Name	(a) Name	<i>(a) Name</i>
(b) Address	(b) Address	<i>(b) Address</i>

(c) Date of birth	(c) Date of birth	(c) Date of birth
(d) Nationality	(d) Nationality	(d) Nationality
(B) Information requested		
<input type="checkbox"/> F7 Are the persons referred to in F5 and F6 (with date of birth if known) contained in any of your databases?	<input type="radio"/> Yes <input type="radio"/> No	
<input type="checkbox"/> F8 Do those persons referred to in F5 and F6 have a financial criminal record?	<input type="checkbox"/> <i>The information cannot be given for legal reasons.</i> <input type="radio"/> Yes <input type="radio"/> No	
<input type="checkbox"/> F9 Do those persons referred to in F5 and F6 have a history of involvement in missing trader fraud or other type of fraud?	<input type="checkbox"/> <i>The information cannot be given for legal reasons.</i> <input type="radio"/> Yes <input type="radio"/> No	
<input type="checkbox"/> F10 Are those persons referred to in F5 and F6 either resident at or connected with the address given?	<input type="radio"/> Yes <input type="radio"/> No	
<input type="checkbox"/> F11 Is the stated address residential/business/temporary accommodation/accountant/other?	<input type="radio"/> Yes <input type="radio"/> No	
<input type="checkbox"/> F12 What is the business activity?		
<input type="checkbox"/> F13 Is the business's tax compliance suspect?	<input type="radio"/> Yes <input type="radio"/> No	
<input type="checkbox"/> F14 What is the reason for the cancellation of the VAT number?		
<input type="checkbox"/> F15 Please advise of any associated business ¹⁶⁴ including their VAT identification numbers and any views as to their credibility.		

164 This is any business with common directors or other legal, economic or financial links with the business referred to in Heading A.

<input type="checkbox"/> F16 Please provide details of known bank accounts of the business in the requested state and any associated businesses.	
<input type="checkbox"/> F17 Please provide information from recapitulative statements or from Customs declarations on the supplies/purchases of goods/services for the year(s):	
<input type="checkbox"/> F18 Please provide information from VAT declarations/about payments for the year(s):	
<input type="checkbox"/> F19 Any additional comments:	

G) SPONTANEOUS SUPPLY OF INFORMATION (MISSING TRADER FRAUD)	
Sending authority	Receiving authority
Identification of the business G1 VAT identification number (if not, tax identification number) VAT number:	Identification of the business G1 VAT identification number (if not, tax identification number) VAT number:
<input type="checkbox"/> VAT number not available	<input type="checkbox"/> VAT number not available
Tax identification number:	Tax identification number:
G2 Name	G2 Name
G3 Address	G3 Address
G4 The following dates in the format (YYYY/MM/DD):	G4 The following dates in the format (YYYY/MM/DD):
(a) issue of the VAT/tax identification number	(a) issue of the VAT/tax identification number
(b) cancellation of the VAT/tax identification number	(b) cancellation of the VAT/tax identification number
(c) Incorporation	(c) Incorporation
G5 Owners, proprietors, associates, partners, agents, stakeholders or persons having other rights in the business	G5 Owners, proprietors, associates, partners, agents, stakeholders or persons having other rights in the business
(a) Name	(a) Name
(b) Address	(b) Address
(c) Date of birth	(c) Date of birth
(d) Nationality	(d) Nationality

G6 Managers, directors	G6 Managers, directors
(a) Name	(a) Name
(b) Address	(b) Address
(c) Date of birth	(c) Date of birth
(d) Nationality	(d) Nationality
Any additional comments	

H) FEEDBACK¹⁶⁵

Results related to the information provided:

1) The information provided:

☐ Resulted in an additional assessment of VAT or of other taxes. Please provide details on the type and amount of tax assessed:

Type of tax:

Additional assessment:

Penalty:

- ☐ Resulted in VAT registration.
- ☐ Resulted in VAT deregistration.
- ☐ Resulted in the cancellation of a VAT number from VIES or from VAT registered taxpayer's database.
- ☐ Resulted in the correction of VAT declarations.
- ☐ Led to a desk enquiry.
- ☐ Led to a new audit procedure or was used as part of an on-going audit.
- ☐ Led to a fraud investigation.
- ☐ Resulted in a request for information.

165 To be provided by the competent authority receiving the information."

- ☐ Led to a presence in administrative office or to participation in administrative enquiry.
- ☐ Led to Multilateral control (MLC).
- ☐ Resulted in other actions:

- ☐ Did not result in any substantial action.

2) Other comments:

Date of transmission:

Section 3 : Recovery assistance

Article 3.1: Communication

A request sent by electronic means for the application of Title III of the Protocol shall be sent between the CCN mailboxes that are set up for the type of tax or duty to which the request relates, unless the central liaison offices of the applicant and requested States agree that one of the mailboxes can be used for requests concerning different types of taxes or duties.

However, if a request for notification of documents relates to more than one type of tax or duty, the applicant authority shall send that request to a mailbox set up for at least one of the types of claims mentioned in the documents to be notified.

Article 3.2: Implementing rules relating to the uniform instrument permitting enforcement in the requested State

1. The administrative penalties, fines, fees and surcharges and the interest and costs referred to in point (b) of paragraph 1 of Article 2 of the Protocol which, in accordance with the rules in force in the applicant State, may be due from the date of the initial instrument permitting enforcement until the day before the date on which the recovery request is sent, may be added in the uniform instrument permitting enforcement in the requested State.
2. A single uniform instrument permitting enforcement in the requested State may be issued in respect of several claims and several persons, corresponding to the initial instrument or instruments permitting enforcement in the applicant State.
3. In so far as initial instruments permitting enforcement for several claims in the applicant State have already been replaced by a global instrument permitting enforcement for all those claims in that State, the uniform instrument permitting enforcement in the requested State may be based on the initial instruments permitting enforcement in the applicant State or on that global instrument regrouping those initial instruments in the applicant State.
4. Where the initial instrument referred to in paragraph 2 or the global instrument referred to in paragraph 3 contains several claims, one or more of which have already been collected or

recovered, the uniform instrument permitting enforcement in the requested State shall only refer to those claims for which recovery assistance is requested.

5. Where the initial instrument referred to in paragraph 2 or the global instrument referred to in paragraph 3 contains several claims, the applicant authority may list those claims in different uniform instruments permitting enforcement in the requested State, in line with the tax type related division of competences of the respective recovery offices in the requested State.

6. If a request cannot be transmitted by CCN network and is transmitted by post, the uniform instrument permitting enforcement in the requested State shall be signed by a duly authorised official of the applicant authority.

Article 3.3: Conversion of the sums to be recovered

1. The applicant authority shall express the amount of the claim to be recovered in the currency of the applicant State and in the currency of the requested State.

2. For requests sent to the United Kingdom, the exchange rate to be used for the purposes of the recovery assistance shall be the exchange rate published by the European Central Bank on the day before the date on which the request is sent. Where there is no such rate available on that date, the exchange rate used shall be the latest exchange rate published by the European Central Bank before the date the request is sent.

For requests sent to a Member State, the exchange rate to be used for the purposes of the recovery assistance shall be the exchange rate published by the Bank of England on the day before the date on which the request is sent. Where there is no such rate available on that date, the exchange rate used shall be the latest exchange rate published by the Bank of England before the date the request is sent.

3. In order to convert the amount of the claim resulting from the adjustment, referred to in paragraph 2 of Article 30 of the Protocol, into the currency of the State of the requested authority, the applicant authority shall use the exchange rate used in its initial request.

Article 3.4: Transfer of recovered amounts

1. The transfer of the recovered amounts shall take place within two months of the date on which recovery was effected, unless otherwise agreed between the States.

2. However, if recovery measures applied by the requested authority are contested for a reason not falling within the responsibility of the applicant State, the requested authority may wait to transfer any sums recovered in relation to the applicant State's claim, until the dispute is settled, if the following conditions are simultaneously fulfilled:

- (a) the requested authority finds it likely that the outcome of this contestation will be favourable to the party concerned; and
- (b) the applicant authority has not declared that it will reimburse the sums already transferred if the outcome of that contestation is favourable to the party concerned.

3. If the applicant authority has made a declaration to reimburse in accordance with point (b) of the second paragraph, it shall return the recovered amounts already transferred by the requested

authority within one month of the receipt of the request for reimbursement. Any other compensation due shall, in that case, be borne solely by the requested authority.

Article 3.5: Reimbursement of recovered amounts

The requested authority shall notify any action taken in the requested State for reimbursement of sums recovered or for compensation in relation to recovery of contested claims to the applicant authority immediately after the requested authority has been informed of such action.

The requested authority shall as far as possible involve the applicant authority in the procedures for settling the amount to be reimbursed and the compensation due. Upon receipt of a reasoned request from the requested authority, the applicant authority shall transfer the sums reimbursed and the compensation paid within two months of the receipt of that request.

Article 3.6: Standard forms

1. For the uniform notification form accompanying the request for notification, referred to in Article 23 of the Protocol, the States shall use the form established in accordance with model A.
2. For the uniform instrument permitting enforcement in the requested State, referred to in Article 27 of the Protocol, accompanying the request for recovery or the request for precautionary measures, or the revised uniform instrument permitting enforcement in the requested State, referred to in paragraph 2 of Article 30 of the Protocol, the States shall use the form established in accordance with model B.
3. For the request for information referred to in Article 20 of the Protocol, the States shall use the form established in accordance with model C.
4. For the request for notification referred to in Article 23 of the Protocol, the States shall use the form established in accordance with model D.
5. For the request for recovery or for precautionary measures referred to in Articles 25 and 31 of the Protocol, the States shall use the form established in accordance with model E.
6. Where forms are transmitted by electronic means, their structure and lay-out may be adapted to the requirements and possibilities of the electronic communication system, provided that the set of data and information contained therein is not substantially altered when compared to the models set out below.

Model A

Uniform notification form providing information about notified document(s)

(to be transmitted to the addressee of the notification) ⁽¹⁾

This document accompanies document(s) hereby notified by the competent authority of the following state: [name of requested state].

This notification concerns documents of the competent authorities of the following state: [name of applicant state], which asked for notification assistance, in accordance with Article 23 of the Protocol between the European Union and the United Kingdom on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties.

A. ADDRESSEE OF THE NOTIFICATION

- Name

- Address (known or assumed)

- Other data relevant to the identification of the addressee

B. PURPOSE OF THE NOTIFICATION

This notification is intended:

- ☐ to inform the addressee about the document(s) to which this document is attached.
- ☐ to interrupt the period of limitation with regard to the claim(s) mentioned in the notified document(s).

- ☐ to confirm to the addressee, his/her obligation to pay the amounts mentioned under point D.

Please note that in case of non-payment, the authorities may take enforcement and/or precautionary measures to ensure the recovery of the claim(s). This may cause extra costs charged to the addressee. You are the addressee of this notification, as you are considered to be:

- ☐ the principal debtor
 - ☐ a co-debtor
 - ☐ a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures, under the laws in force in the applicant State
 - ☐ a person other than the (co-)debtor, holding assets belonging to, or having debts towards, the (co-)debtor or to any other person liable
 - ☐ a third party which may become affected by enforcement measures concerning other persons
- (The following information will appear if the addressee of the notification is a person other than the (co-)debtor, holding assets belonging to, or having debts towards, the (co-)debtor or to any other person liable, or a third party which may become affected by enforcement measures concerning other persons:

The notified documents concern claims relating to taxes and duties, for which the following person(s) is (are) liable as

- ☐ the principal debtor: [name and address (known or assumed)]
- ☐ a co-debtor: [name and address (known or assumed)]

☐ *a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures, under the laws in force in the applicant State: [name and address (known or assumed)]).*

The applicant authority of the applicant State (name of the applicant State) invited the competent authorities of the requested State (name of the requested State) to make this notification before [date]. Please note that this date is not specifically related to any period of limitation.

C. OFFICE(S) RESPONSIBLE FOR THE NOTIFIED DOCUMENT(S)

Office responsible with regard to the attached document(s):

- Name:
- Address:
- Other contact details:
- Language(s) in which this office can be contacted:

Further information about ☐ *the notified document(s)* ☐ *and/or the possibility of contesting the obligations* can be obtained

☐ *at the abovementioned office responsible with regard to the attached document(s), and/or*

☐ *from the following office:*

- Name:
- Address:
- Other contact details:
- Language(s) in which this office can be contacted:

D. DESCRIPTION OF THE NOTIFIED DOCUMENT(S)

Document [number]

- Reference number:
- Date of establishment:
- Nature of the notified document:
 - ☐ *Tax assessment*
 - ☐ *Payment order*
 - ☐ *Decision following an administrative appeal*
 - ☐ *Other administrative document:*
 - ☐ *Judgment or order of:*
 - ☐ *Other judicial document:*
- Name of the claim(s) concerned (in the language of the applicant State):
- Nature of the claim(s) concerned:
- Amount of the claim(s) concerned:
 - ☐ *Principal amount:*
 - ☐ *Administrative penalties and fines:*
 - ☐ *Interest up to [date]:*
 - ☐ *Costs up to [date]:*
 - ☐ *Fees for certificates and similar documents issued in connection with administrative procedures related to the claim mentioned under point [x]:*
 - ☐ *Total amount for this (these) claim(s):*
- The amount mentioned under point [x] should be paid:
 - ☐ *before:*
 - ☐ *within [number] days following the date of this notification*
 - ☐ *without any further delay*

- *This payment should be made to:*
 - *Holder of the bank account:*
 - *International Bank Account Number (IBAN):*
 - *Bank Identification Code (BIC):*
 - *Name of the bank:*
 - *Reference to be used for the payment:*
 - *The addressee can reply to the document(s) that is (are) hereby notified.*
 - ☐ *Last day for replying:*
 - ☐ *Time period for replying:*
 - *Name and address of the authority to whom a reply can be sent:*
 - *Possibility of contesting:*
 - ☐ *The period to contest the claim or the notified document(s) has already come to its end.*
 - ☐ *Last day for contesting the claim:*
 - ☐ *Time period to contest the claim: [number of days] following*
 - ☐ *the date of this notification.*
 - ☐ *the establishment of the notified document(s)*
 - ☐ *another date:*
 - *Name and address of the authority where a contestation has to be submitted:*
- Please note that disputes concerning the claim, the instrument permitting enforcement or any other document originating from the authorities of the applicant State [name of applicant State], fall within the competence of the competent bodies of the applicant State [name of applicant State], in accordance with Article 29 of the above Protocol between the European Union and the United Kingdom.*
- Any such dispute is governed by the procedural and language rules applying in the applicant State [name of applicant State].*
- ☐ *Please note that the recovery may begin before the end of the period within which the claim may be contested.*
- *Other information:*

⁽¹⁾ The elements put in *Italic* are optional.

Model B

Uniform instrument permitting enforcement of claims covered by Article 27 of the Protocol between the European Union and the United Kingdom on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties ⁽¹⁾

☐ **UNIFORM INSTRUMENT PERMITTING ENFORCEMENT OF CLAIMS**

- *Date of issue:*
- *Reference number:*

☐ **REVISED UNIFORM INSTRUMENT PERMITTING ENFORCEMENT OF CLAIMS**

- *Date of issue of the original uniform instrument:*
- *Date of revision:*
- *Reason for the revision:*
- ☐ *judgment or order of [name of the Court] of [date]*
- ☐ *administrative decision of [date]*
- *Reference number:*

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 27 of the above Protocol.*
- ☐ *a revised uniform instrument permitting enforcement, in accordance with Article 30 of the above Protocol (to take account of the decision of the competent body referred to in Article 29(1) of that Protocol).*

This document is the uniform instrument permitting enforcement (including precautionary measures). It concerns the claim(s) mentioned below, which remain(s) unpaid in the applicant State [name of applicant State]. The initial instrument for the enforcement of this/these claim(s) has been notified in so far as required under the national law of the applicant State [name of applicant State].

Disputes concerning the claim(s) fall exclusively within the competence of the competent bodies of the applicant State [name of applicant State], in accordance with Article 29 of the above Protocol. Any such action shall be brought before them in accordance with the procedural and language rules in force in the applicant State [name of applicant State].

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

Identification of the claim(s) [number]

1. Reference:
2. Nature of the claim(s) concerned:
3. Name of the tax/duty concerned:
4. Period or date concerned:
5. Date of establishment of the claim:
6. Date on which enforcement becomes possible:
7. Amount of the claim still due:
 - ☐ *principal amount:*
 - ☐ *administrative penalties and fines:*
 - ☐ *interest till date before the day the request is sent:*
 - ☐ *costs till date before the day the request is sent:*
 - ☐ *total amount of this claim:*
8. Date of notification of the initial instrument permitting enforcement in the applicant State: (name of the applicant State):
 - ☐ *Date:*
 - ☐ *No date available*
9. Office responsible for the assessment of the claim:
 - *Name:*
 - *Address:*
 - *Other contact details:*
 - *Language(s) in which this office can be contacted:*
10. Further information concerning the claim or the possibilities for contesting the payment obligation can be obtained from:

- ☐ *the office indicated above*
- ☐ *the following office responsible for the Uniform instrument permitting enforcement:*
 - *Name:*
 - *Address:*
 - *Other contact details:*
 - *Language(s) in which this office can be contacted:*

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

a) The following person is mentioned in the national instrument(s) permitting enforcement

- ☐ *natural person*
 - ☐ *other*
 - *Name*
 - *Address (known or assumed)*
 - *Other data relevant to the identification of the addressee*
 - ☐ *Legal representative*
 - *Name*
 - *Address (known or assumed)*
 - *Other data relevant to the identification of the addressee*
- Cause of liability:*
- ☐ *principal debtor*
 - ☐ *a co-debtor*
 - ☐ *a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures under the laws in force in the applicant State*

b) the following person(s) is (are) also mentioned in the national instrument(s) permitting enforcement:

- ☐ *natural person*
 - ☐ *other*
 - *Name:*
 - *Address (known or assumed):*
 - *Other data relevant to the identification of the addressee:*
 - ☐ *Legal representative*
 - *Name:*
 - *Address (known or assumed):*
 - *Other data relevant to the identification of the addressee:*
- Cause of liability:*
- ☐ *principal debtor*
 - ☐ *a co-debtor*
 - ☐ *a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures under the laws in force in the applicant State*

Other information

Overall total amount of the claim(s)

- *in the currency of the applicant State:*
- *in the currency of the requested State:*

⁽¹⁾ The elements put in *Italic* are optional.

Model form C - request for information

REQUEST	FOR	INFORMATION
Based on Article 20 of the Protocol between the European Union and the United Kingdom on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties		
Reference: AA_RA_aaaaaaaaaa_rrrrrrrrrr_20YYMMDD_xxxxxxx_RI		

Nature of the claim(s):

1. STATE OF THE APPLICANT AUTHORITY		
A. Applicant authority <u>Country:</u> <u>Name:</u> Telephone: <u>Reference of the file:</u> Name of the official dealing with the request: Language skills		B. Office initiating the request Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:

2. STATE OF THE REQUESTED AUTHORITY	
A. Requested authority <u>Country:</u> <u>Name:</u> Telephone: <u>Reference of the file:</u> Name of the official dealing with the request: Language skills	B. Office handling the request Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:

3. INFORMATION RELATING TO THE REQUEST

- ☐ I, applicant authority, ask the requested authority not to inform the person(s) concerned about this request.
- ☐ I, applicant authority, confirm that the information to be received will be subject to the secrecy provisions defined in the legal basis quoted above.

4. INFORMATION RELATING TO THE PERSON CONCERNED

A. Information is requested with regard to:

☐ *For natural persons:*

First name(s):

Surname:

Maiden name (name at birth):

Date of birth:

Place of birth:

VAT number:

Tax Identification Number:

Other identification data:

Address of this person: ☐ known — ☐ assumed

- Street and number:

- Details of address:

- Postcode and town:

- Country:

☐ *Or for legal entities:*

Company name:

Legal status:

VAT number:

Tax Identification Number:

Other identification data:

Address of this legal entity: ☐ known — ☐ assumed

- Street and number:

- Details of address:

- Postcode and town:

- Country:

☐ *Legal representative*

Name:

Address of this legal representative: ☐ known — ☐ assumed

Street and number:

Details of address:

Postcode and town:

Country:

B. Liability: the person concerned is:

☐ the principal debtor

☐ a co-debtor

☐ a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures under the laws in force in the applicant State;

☐ a person other than the (co-)debtor, holding assets belonging to, or having debts towards, the (co-)debtor or to any other person liable.

☐ a third party which may become affected by enforcement measures concerning other persons.

C. Other relevant information concerning the above persons:

- ☐ Bank account number(s)
 - Bank account number (IBAN):
 - Bank identification code (BIC):
 - Name of the bank:
- ☐ Car information on 20YY/MM/DD
 - car plate number:
 - car brand:
 - colour of the car:
- ☐ Estimated or provisional or ☐ precise amount of the claim(s):
☐ Other:

5. INFORMATION REQUESTED

- ☐ Information about the identity of the person concerned (for natural persons: full name, date and place of birth; for legal entities: company name and legal status)
- ☐ Information about the address
- ☐ Information about the income and assets for recovery
- ☐ Information about the heirs and/or legal successors
- ☐ Other:

6. FOLLOW-UP OF THE REQUEST FOR INFORMATION

<u>Date</u>	<u>Nr</u>	<u>Message</u>	<u>Applicant authority</u>	<u>Requested authority</u>
date	1	<input type="checkbox"/> I, requested authority, acknowledge receipt of the request.		
date <input type="checkbox"/> To be combined with acknowledgment	2	<input type="checkbox"/> I, requested authority, invite the applicant authority to complete the request with the following additional information:		
date	3	<input type="checkbox"/> I, requested authority, have not yet received the additional information required and will close your request if I do not receive this information before 20YY/MM/DD.		
date	4	<input type="checkbox"/> I, applicant authority, <input type="checkbox"/> a provide on request the following additional information: <input type="checkbox"/> b am not able to provide the requested additional information (because:)		
date	5	<input type="checkbox"/> I, requested authority, acknowledge receipt of the additional information and am now in a position to proceed.		
date	6	<input type="checkbox"/> I, requested authority, do not provide assistance and close the case because: <input type="checkbox"/> a I do not have competence for any of the claims to which the request relates. <input type="checkbox"/> b the claim is older than foreseen in the Protocol. <input type="checkbox"/> c the amount of the claim is below the threshold. <input type="checkbox"/> d I am not able to obtain this information for the purpose of recovering similar national claims. <input type="checkbox"/> e this would disclose a commercial, industrial or professional secret. <input type="checkbox"/> f the disclosure of this information would be liable to prejudice the security or be contrary to the public policy of the State. <input type="checkbox"/> g the applicant authority did not provide all the required additional information. <input type="checkbox"/> h other reason:		
date	7	<input type="checkbox"/> I, applicant authority, ask to be informed about the present status of my request.		

<i>date</i>	8	<p>I, requested authority, cannot provide the information now because:</p> <p><input type="checkbox"/> I have asked information from other public bodies.</p> <p><input type="checkbox"/> I have asked information from a third party.</p> <p><input type="checkbox"/> I am arranging a personal call.</p> <p><input type="checkbox"/> other reason:</p>
<i>date</i>	9	<p>The requested information cannot be obtained because:</p> <p><input type="checkbox"/> a the person concerned is not known.</p> <p><input type="checkbox"/> b insufficient data for identification of person concerned.</p> <p><input type="checkbox"/> c the person concerned has moved away, address unknown.</p> <p><input type="checkbox"/> d the requested information is not available.</p> <p><input type="checkbox"/> e other reason:</p>
<i>date</i>	10	<p><input type="checkbox"/> I, requested authority, transmit the following part of the requested information:</p>
<i>date</i>	11	<p>I, requested authority, transmit all (or the final part of) the requested information:</p> <p><input type="checkbox"/> a Identity confirmed</p> <p><input type="checkbox"/> b Address confirmed</p> <p><input type="checkbox"/> c The following data about the identity of the person concerned have changed (or are added):</p> <p><i>For natural persons:</i></p> <p><input type="checkbox"/> First name(s):</p> <p><input type="checkbox"/> Surname:</p> <p><input type="checkbox"/> Maiden name:</p> <p><input type="checkbox"/> Date of birth:</p> <p><input type="checkbox"/> Place of birth:</p> <p><i>For legal entities:</i></p> <p><input type="checkbox"/> Legal Status:</p> <p><input type="checkbox"/> Company name:</p> <p><input type="checkbox"/> d The following address data have changed (or are added):</p> <p><input type="checkbox"/> Street and nr.:</p> <p><input type="checkbox"/> Details of address:</p> <p><input type="checkbox"/> Postcode and town:</p> <p><input type="checkbox"/> Country:</p> <p><input type="checkbox"/> Telephone:</p> <p><input type="checkbox"/> Fax:</p> <p><input type="checkbox"/> E-mail:</p>

	<input type="checkbox"/> e Financial situation: <input type="checkbox"/> Bank account(s) known : Bank account number (IBAN): ... Bank identification code (BIC): ... Name of the bank: ... <input type="checkbox"/> Employment details: <input type="checkbox"/> Employee — <input type="checkbox"/> Self-employed — <input type="checkbox"/> Unemployed <input type="checkbox"/> It seems that the person concerned has no means to settle the debt/no assets to cover recovery <input type="checkbox"/> The person concerned is bankrupt/insolvent: - Date of order: - Date of release: - Liquidators details: ...Name: ...Street and nr: ...Details of address: ...Postcode and town: ...Country: <input type="checkbox"/> It seems that the person concerned has: <input type="checkbox"/> limited means to partially settle the debt <input type="checkbox"/> sufficient means/assets for recovery <input type="checkbox"/> Comments:
	<input type="checkbox"/> f Debt disputed <input type="checkbox"/> person concerned has been advised to contest the claim in the State of the applicant authority <input type="checkbox"/> references of the dispute, if available: <input type="checkbox"/> further details attached
	<input type="checkbox"/> g Debtor deceased on YYYY/MM/DD
	<input type="checkbox"/> h Name and address of heirs/will executor:
	<input type="checkbox"/> i Other comments:
	<input type="checkbox"/> j I recommend proceeding with recovery procedures
	<input type="checkbox"/> k I recommend not proceeding with recovery procedures
date	12 <input type="checkbox"/> I, applicant authority, withdraw my request for information.
date	13 <input type="checkbox"/> Other: comment from <input type="radio"/> applicant authority or <input type="radio"/> requested authority:

Model form D – request for notification

REQUEST	FOR	NOTIFICATION
Based on Article 23 of the Protocol between the European Union and the United Kingdom on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties		
Reference: AA_RA_aaaaaaaaaa_rrrrrrrrrr_20YYMMDD_xxxxxxx_RN		

Nature of the claim(s):

1. STATE OF THE APPLICANT AUTHORITY	
A. Applicant authority <u>Country:</u> <u>Name:</u> <u>Telephone:</u> <u>Reference of the file:</u> Name of the official dealing with the request: Language skills:	B. Office initiating the request Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:

2. STATE OF THE REQUESTED AUTHORITY	
A. Requested authority <u>Country:</u> <u>Name:</u> <u>Telephone:</u> <u>Reference of the file:</u> Name of the official dealing with the request: Language skills:	B. Office handling the request Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:

3. INFORMATION RELATING TO THE REQUEST
<input type="checkbox"/> Final date for notification of these documents in order to avoid problems with the limitation period (if necessary): 20YY/MM/DD
<input type="checkbox"/> Other comments:

4. IDENTIFICATION OF THE ADDRESSEE OF THE NOTIFICATION	
<p>A. The notification should be made to:</p> <p><input type="checkbox"/> <i>For natural persons:</i></p> <p style="margin-left: 20px;"><u>First name(s):</u></p> <p style="margin-left: 20px;"><u>Surname:</u></p> <p style="margin-left: 20px;">Maiden name (name at birth):</p> <p style="margin-left: 20px;">Date of birth:</p> <p style="margin-left: 20px;">Place of birth:</p> <p style="margin-left: 20px;">VAT number:</p> <p style="margin-left: 20px;">Tax Identification Number:</p> <p style="margin-left: 20px;">Other identification data:</p> <p style="margin-left: 20px;"><u>Address of this person:</u> <input type="checkbox"/> <i>known</i> — <input type="checkbox"/> <i>assumed</i>:</p> <p style="margin-left: 40px;">Street and number:</p> <p style="margin-left: 40px;">Details of address:</p> <p style="margin-left: 40px;">Postcode and town:</p> <p style="margin-left: 40px;">Country:</p> <p><input type="checkbox"/> <i>Or for legal entities:</i></p> <p style="margin-left: 20px;"><u>Company name:</u></p> <p style="margin-left: 20px;"><u>Legal status:</u></p> <p style="margin-left: 20px;">VAT number:</p> <p style="margin-left: 20px;">Tax Identification Number:</p> <p style="margin-left: 20px;">Other identification data:</p> <p style="margin-left: 20px;"><u>Address of this legal entity:</u> <input type="checkbox"/> <i>known</i> — <input type="checkbox"/> <i>assumed</i></p> <p style="margin-left: 40px;">Street and number:</p> <p style="margin-left: 40px;">Details of address:</p> <p style="margin-left: 40px;">Postcode and town:</p> <p style="margin-left: 40px;">Country:</p> <p><input type="checkbox"/> <i>Legal representative</i></p> <p style="margin-left: 20px;"><u>Name:</u></p> <p style="margin-left: 20px;">Address of this legal representative: <input type="checkbox"/> <i>known</i> — <input type="checkbox"/> <i>assumed</i></p> <p style="margin-left: 40px;">Street and number:</p> <p style="margin-left: 40px;">Details of address:</p> <p style="margin-left: 40px;">Postcode and town:</p> <p style="margin-left: 40px;">Country:</p>	
<p>B. Other relevant information concerning the above persons:</p> 	

5	PURPOSE OF THE NOTIFICATION: see the attached uniform notification form.
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6	DESCRIPTION OF THE NOTIFIED DOCUMENT(S): see the attached uniform notification form.
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7. FOLLOW-UP OF THE REQUEST FOR NOTIFICATION				
<u>Date</u>	<u>Nr</u>	<u>Message</u>	<u>Applicant authority</u>	<u>Requested authority</u>
<i>date</i>	1	<input type="checkbox"/> I, requested authority, acknowledge receipt of the request.		
<i>date</i>	2	<input type="checkbox"/> I, requested authority, invite the applicant authority to complete the request with the following additional information:		
<i>date</i>	3	<input type="checkbox"/> I, requested authority, have not yet received the additional information required and will close your request if I do not receive this information before 20YY/MM/DD.		
<i>date</i>	4	<input type="checkbox"/> a I, applicant authority, provide on request the following additional information: <input type="checkbox"/> b I am not able to provide the requested additional information (because:)		
<i>date</i>	5	<input type="checkbox"/> I, requested authority, acknowledge receipt of the additional information and am now in a position to proceed.		
<i>date</i>	6	<input type="checkbox"/> I, requested authority, do not provide assistance and close the case because: <input type="checkbox"/> a I do not have competence for any of the taxes to which the request relates. <input type="checkbox"/> b the claim(s) is/are older than foreseen in the Protocol. <input type="checkbox"/> c the amount of the claim(s) is below the threshold. <input type="checkbox"/> d the applicant authority did not provide all the required additional information <input type="checkbox"/> e Other reason:		
<i>date</i>	7	<input type="checkbox"/> I, applicant authority, ask to be informed about the present status of my request.		
<i>date</i>	8	<input type="checkbox"/> I, requested authority, certify: <input type="checkbox"/> a that the document(s) has (have) been notified to the addressee, with legal effect according to the national legislation of the State of the requested authority, on date. <div style="margin-left: 40px;">The notification was made in the following manner:</div> <div style="margin-left: 80px;"> <input type="checkbox"/> to the addressee in person <input type="checkbox"/> by mail <input type="checkbox"/> by electronic mail <input type="checkbox"/> by registered mail <input type="checkbox"/> by bailiff <input type="checkbox"/> by another procedure </div> <input type="checkbox"/> b that the above-mentioned document(s) could not be notified to the person concerned for the following reasons: <div style="margin-left: 80px;"> <input type="checkbox"/> addressee(s) not known <input type="checkbox"/> addressee(s) deceased <input type="checkbox"/> addressee(s) has (have) left the State. New address: <input type="checkbox"/> other: </div>		

<i>date</i>	9 <input type="checkbox"/>	I, applicant authority, withdraw my request for notification.
<i>date</i>	10 <input type="checkbox"/>	Other: comment from <input type="radio"/> applicant authority or <input type="radio"/> requested authority

Model form E – request for recovery or precautionary measures

REQUEST Based on Article 25 of the Protocol between the European Union and the United Kingdom on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties	FOR <input type="checkbox"/>	RECOVERY Based on Article 31 of the Protocol between the European Union and the United Kingdom on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties
AND/OR <input type="checkbox"/>	PRECAUTIONARY Based on Article 31 of the Protocol between the European Union and the United Kingdom on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties	MEASURES Based on Article 31 of the Protocol between the European Union and the United Kingdom on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties

Reference: AA_RA_aaaaaaaaa_rrrrrrrrrr_20YYMMDD_xxxxxxx_RR(RP)

Nature of the claim(s):

1. STATE OF THE APPLICANT AUTHORITY	
A. Applicant authority <u>Country:</u> <u>Name:</u> Telephone: <u>Reference of the file:</u> Name of the official dealing with the request: Language skills:	B. Office initiating the request Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:

2. STATE OF THE REQUESTED AUTHORITY	
A. Requested authority <u>Country:</u> <u>Name:</u> Telephone: <u>Reference of the file:</u> Name of the official dealing with the request: Language skills:	B. Office handling the request Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:

3. INFORMATION ABOUT THE REQUEST
<input type="checkbox"/> The claim(s) is (are) the subject of an instrument permitting enforcement in the applicant State. <input type="checkbox"/> The claim(s) is (are) not yet subject of an instrument permitting enforcement in the applicant State. <input type="checkbox"/> The claim(s) is (are) not contested. <input type="checkbox"/> The claim(s) may no longer be contested by an administrative appeal/by an appeal to the courts. <input type="checkbox"/> The claim(s) is (are) contested but the laws, regulations and administrative practices in force in the State of the applicant authority allow recovery of a contested claim.
<input type="checkbox"/> The total amount of the claims for which assistance is requested, is not less than GBP 5,000. <input type="checkbox"/> This request relates to claims that fulfil the age requirement applying under the Protocol.
<input type="checkbox"/> This request for precautionary measures is based on the reasons described in the attached document(s). <input type="checkbox"/> This request is accompanied by an instrument permitting precautionary measures in the applicant state. <input type="checkbox"/> I request not to inform the debtor/other person concerned prior to the precautionary measures.
<input type="checkbox"/> Please contact me if the following specific situation occurs (by using the free text field at the end of the request form :
<input type="checkbox"/> I, applicant authority will reimburse the sums already transferred if the outcome of the contestation is favorable to the party concerned.
<input type="checkbox"/> <i>Sensitive case:</i>

4. PAYMENT INSTRUCTIONS
A. Please remit the amount of the claim recovered to: - <u>Bank account number (IBAN):</u> - Bank identification code (BIC): - Name of the bank: - <u>Name of the account holder:</u> - Address of the account holder: - Payment reference to be used at the transfer of the money:
B. Payment by instalment is: <input type="checkbox"/> acceptable without further consultation <input type="checkbox"/> only acceptable after consultation (<i>Please use box 7, point 20 for this consultation</i>) <input type="checkbox"/> not acceptable

5. INFORMATION ABOUT THE PERSON CONCERNED BY THE REQUEST	
A	<p>Recovery/precautionary measures are requested with regard to:</p> <p><input type="checkbox"/> <i>For natural persons:</i> <u>First name(s):</u> <u>Surname:</u> Maiden name (name at birth): Date of birth: Place of birth: VAT number: Tax Identification Number: Other identification data: Address of this person/legal entity: <input type="checkbox"/> <i>known</i> — <input type="checkbox"/> <i>assumed</i> Street and number: Details of address: Postcode and town:</p> <p><input type="checkbox"/> <i>Or for legal entities:</i> <u>Legal status:</u> <u>Company name:</u> VAT number: Tax Identification Number: Other identification data: Address of this person/legal entity: <input type="checkbox"/> <i>known</i> — <input type="checkbox"/> <i>assumed</i> Street and number: Details of address: Postcode and town:</p> <p>- other information concerning this person:</p> <p>- <input type="checkbox"/> Legal representative <u>Name:</u> Details of address: <input type="checkbox"/> <i>known</i> — <input type="checkbox"/> <i>assumed</i> Street and number: Postcode and town: Country:</p>
B	Other relevant information concerning this request and/or person

1 <input type="checkbox"/>	<p>The following person(s) is (are) co-debtor(s): <i>[It should be possible to add more than 1 name of such persons]</i></p> <p>- Identity of this person :</p> <p><input type="checkbox"/> <i>For natural persons:</i> <u>Name:</u> Date of birth: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town:</p> <p><input type="checkbox"/> <i>Or for legal entities:</i> <u>Legal status:</u> <u>Company name:</u> VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town:</p> <p>- other information concerning this (these) co-debtor(s):</p>
2 <input type="checkbox"/>	<p>The following person(s) is (are) holding assets belonging to the person concerned by this request: <i>[It should be possible to add more than 1 name of such persons]</i></p> <p>- Identity of this person :</p> <p><input type="checkbox"/> <i>For natural persons:</i> <u>Name:</u> Date of birth: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town:</p> <p><input type="checkbox"/> <i>Or for legal entities:</i> <u>Legal status:</u> <u>Company name:</u> VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town:</p> <p>- assets held by this other person:</p>

3	<input type="checkbox"/>	<p>The following person(s) is (are) having debts towards the person concerned by this request: <i>[It should be possible to add more than 1 name of such persons]</i></p> <p>- Identity of this person:</p> <p><input type="checkbox"/> <i>For natural persons:</i> <u>Name:</u> Date of birth: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town:</p> <p><input type="checkbox"/> <i>Or for legal entities:</i> <u>Legal status:</u> <u>Company name:</u> VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town:</p> <p>- (future) debts of this other person:</p>
4	<input type="checkbox"/>	<p>There (is) are (an)other person(s) than the person concerned by this request, who (is) are liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures under the laws of the applicant State. <i>[It should be possible to add more than 1 name of such persons]</i></p> <p>- Identity of this person :</p> <p><input type="checkbox"/> <i>For natural persons:</i> <u>Name:</u> Date of birth: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town:</p> <p><input type="checkbox"/> <i>Or for legal entities:</i> <u>Legal status:</u> <u>Company name:</u> VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town:</p> <p>- Reason or nature of the liability of this other person:</p>

6. DESCRIPTION OF THE CLAIM(S): see the attached uniform instrument permitting enforcement in the requested State.

7. FOLLOW-UP OF THE REQUEST		Applicant authority	Requested authority
date	1	<input type="checkbox"/> I, requested authority, acknowledge receipt of the request..	
date <input type="checkbox"/> To be combined with acknowledgment	2	<input type="checkbox"/> I, requested authority, invite the applicant authority to complete the request with the following additional information:	
date	3	<input type="checkbox"/> I, requested authority, have not yet received the additional information required and will close your request if I do not receive this information before 20YY/MM/DD.	
date	4	<input type="checkbox"/> I, applicant authority, <input type="checkbox"/> a provide on request the following additional information: <input type="checkbox"/> b am not able to provide the requested additional information (because:)	
date	5	<input type="checkbox"/> I, requested authority, acknowledge receipt of the additional information and am now in a position to proceed.	
date	6	<input type="checkbox"/> I, requested authority, do not provide assistance and close the case because: <input type="checkbox"/> a I do not have competence for the claims to which your request relates. <input type="checkbox"/> b I do not have competence for the following claim(s) of your request: <input type="checkbox"/> c the claim(s) is/are older than foreseen in the Protocol. <input type="checkbox"/> d the total amount is less than the threshold foreseen in the Protocol. <input type="checkbox"/> e the applicant authority did not provide all the required additional information. <input type="checkbox"/> f Other reason: <input type="checkbox"/>	
date	7	<input type="checkbox"/> I, applicant authority, ask to be informed about the present status of my request.	
date	8	<input type="checkbox"/> I, requested authority, will not take the requested action(s), for the following reasons: <input type="checkbox"/> a my national legislation and practice does not allow recovery measures for claims that are contested. <input type="checkbox"/> b my national legislation and practice does not allow precautionary measures for claims that are contested.	
date date date	9	<input type="checkbox"/> I, requested authority, have conducted the following procedures for recovery and/or precautionary measures: <input type="checkbox"/> a I established contact with the debtor and requested payment on 20YY/MM/DD. <input type="checkbox"/> b I am negotiating payment by instalment. <input type="checkbox"/> c I have commenced enforcement procedures on 20YY/MM/DD. The following actions have been taken: <input type="checkbox"/> d I have commenced precautionary measures on 20YY/MM/DD. The following actions have been taken: <input type="checkbox"/> e I, requested authority, inform the applicant authority that the measures which I have taken (described under point c and/or d above) have the following effect on the period of limitation: <input type="checkbox"/> suspension <input type="checkbox"/> interruption <input type="checkbox"/> prolongation <input type="checkbox"/> till 20YY/MM/DD – <input type="checkbox"/> with xx years/months/weeks/days I ask the applicant State to inform me if the same effect is not provided for under the laws in force in the applicant State.	

	<input type="checkbox"/> f I, requested authority, inform the applicant authority that suspension, interruption or prolongation of the period of limitation is not possible under the laws of the requested State. I ask the applicant State to confirm whether the measures which I have taken (described under point c and/or d above) have interrupted, suspended or prolonged the time limit for recovery and, if so, what the new time limit is.
date	10 <input type="checkbox"/> Procedures are still going on. I, requested authority, will inform applicant authority when changes occur.
date	11 <input type="checkbox"/> a I, applicant authority, confirm that: as a result of the action mentioned under point 9, the time limit has been changed. The new time limit is : ... <input type="checkbox"/> b My national laws do not provide for the suspension, interruption or prolongation of the period of limitation.
date	12 I, requested authority, inform the applicant authority that: <input type="checkbox"/> a the claim has been fully recovered on 20YY/MM/DD - of which the following amount (<i>indicate the currency of the State of the requested authority</i>) relates to the claim as mentioned in the request: - of which the following amount relates to the interest charged under the laws of the State of the requested authority: <input type="checkbox"/> b the claim has been partly recovered on 20YY/MM/DD, - for the amount of (<i>indicate the currency of the State of the requested authority</i>): - of which the following amount relates to the claim as mentioned in the request: - of which the following amount relates to the interest charged under the laws of the State of the requested authority: <input type="checkbox"/> I will take no further action. <input type="checkbox"/> I will continue recovery procedures. <input type="checkbox"/> c precautionary measures have been taken. (<i>The requested authority is invited to indicate the nature of these measures: </i>) <input type="checkbox"/> d the following payment by instalment has been agreed:
date	13 I, requested authority, confirm that all or part of the claim could not be recovered/ precautionary measures will not be taken, and the case will be closed because: <input type="checkbox"/> a The person concerned is not known. <input type="checkbox"/> b The person concerned is known, but moved to: <input type="checkbox"/> c The person concerned is known, but moved to an unknown address. <input type="checkbox"/> d The person concerned is deceased on YYYY/MM/DD. <input type="checkbox"/> e Debtor/co-debtor is insolvent. <input type="checkbox"/> f Debtor/co-debtor is bankrupt and the claim has been lodged. Date of order: --- Date of release: <input type="checkbox"/> g Debtor/co-debtor is bankrupt / no recovery possible <input type="checkbox"/> h Others:
date	14 <input type="checkbox"/> I, applicant authority, confirm that the case is closed.
date	15 I, requested authority, inform the applicant authority that I have received notification that an action has been launched contesting the claim or the instrument permitting its enforcement and will suspend enforcement procedures. Further, <input type="checkbox"/> a I have taken precautionary measures to ensure recovery of the claim on . <input type="checkbox"/> b I ask the applicant authority to inform me whether I should recover the claim. <input type="checkbox"/> c I inform the applicant authority that the laws, regulations and administrative practices in force in the State in which I am situated do not permit (continued) recovery of the claim as long as it is contested.

<i>date</i>	16 I, applicant authority, having been informed that an action has been launched contesting the claim or the instrument permitting its enforcement, <input type="checkbox"/> a ask the requested authority to suspend any action which it has undertaken. <input type="checkbox"/> b ask the requested authority to take precautionary measures to ensure recovery of the claim. <input type="checkbox"/> c ask the requested authority to (continue to) recover the claim.
<i>date</i>	17 I, requested authority, inform the applicant authority that the laws, regulations and administrative practices in force in the State in which I am situated do not permit the action requested: <input type="checkbox"/> under point 16(b). <input type="checkbox"/> under point 16(c).
<i>date</i>	18 I, applicant authority, <input type="checkbox"/> a amend the request for recovery/precautionary measures <input type="checkbox"/> in accordance with the decision about the contested claim, [this information about the decision will be put in box 6A] <input type="checkbox"/> because part of the claim was paid directly to the applicant authority; <input type="checkbox"/> for another reason: . <input type="checkbox"/> b ask the requested authority to resume enforcement procedures since the contestation was not favourable to the debtor (decision of the body competent in this matter of).
<i>date</i>	19 I, applicant authority, withdraw this request for recovery/precautionary measures because: <input type="checkbox"/> a the amount was paid directly to the applicant authority. <input type="checkbox"/> b the time limit for recovery action has elapsed. <input type="checkbox"/> c the claim(s) has (have) been annulled by a national court or by an administrative body. <input type="checkbox"/> d the instrument permitting enforcement has been annulled. <input type="checkbox"/> e other reason:
<i>date</i>	20 Other: comment from <input type="radio"/> applicant authority or <input type="radio"/> requested authority <input type="checkbox"/> (Please start each comment by indicating the date)