


Procedure file

Basic information	
CNS - Consultation procedure Directive	2006/0192(CNS) Procedure completed
Mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures (repeal. Directive 76/308/EEC). Codification	
Subject	
2.10.01 Customs union, tax and duty-free, Community transit	
2.50.05 Insurance, pension funds	
2.70.01 Direct taxation	
2.70.02 Indirect taxation, VAT, excise duties	
3.10.01.02 Rural development, European Agricultural Fund for Rural Development (EAFRD)	
3.10.13 European Agricultural Guidance and Guarantee Fund, EAGGF and EAGF	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	JURI Legal Affairs		26/02/2007
		PPE-DE MAYER Hans-Peter	
Council of the European Union	Council configuration	Meeting	Date
	General Affairs	2869	26/05/2008
European Commission	Commission DG	Commissioner	
	Legal Service	BARROSO José Manuel	

Key events			
19/10/2006	Legislative proposal published	COM(2006)0605	Summary
29/11/2006	Committee referral announced in Parliament		
11/04/2007	Vote in committee		Summary
23/05/2007	Committee report tabled for plenary, 1st reading/single reading	A6-0200/2007	
19/06/2007	Results of vote in Parliament		
19/06/2007	Decision by Parliament	T6-0255/2007	Summary
26/05/2008	Act adopted by Council after consultation of Parliament		
26/05/2008	End of procedure in Parliament		
10/06/2008	Final act published in Official Journal		

Technical information	
Procedure reference	2006/0192(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Codification
Legislative instrument	Directive
Legal basis	EC Treaty (after Amsterdam) EC 093; EC Treaty (after Amsterdam) EC 094
Stage reached in procedure	Procedure completed
Committee dossier	JURI/6/41799

Documentation gateway					
Legislative proposal		COM(2006)0605	19/10/2006	EC	Summary
Economic and Social Committee: opinion, report		CES0085/2007	17/01/2007	ESC	
Committee report tabled for plenary, 1st reading/single reading		A6-0200/2007	23/05/2007	EP	
Text adopted by Parliament, 1st reading/single reading		T6-0255/2007	19/06/2007	EP	Summary
Follow-up document		COM(2009)0451	04/09/2009	EC	Summary
Follow-up document		COM(2012)0058	15/02/2012	EC	Summary

Additional information	
National parliaments	IPEX
European Commission	EUR-Lex

Final act
Directive 2008/55 OJ L 150 10.06.2008, p. 0028 Summary

Mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures (repeal. Directive 76/308/EEC). Codification

PURPOSE: to codify Council Directive 76/308/EEC on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures.

PROPOSED ACT: Council Directive.

CONTENT: the purpose of this proposal is to undertake a codification of Council Directive 76/308/EEC of 15 March 1976 on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures. The new Directive will supersede the various acts incorporated in it; this proposal fully preserves the content of the acts being codified and hence does no more than bring them together with only such formal amendments as are required by the codification exercise itself.

Mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures (repeal. Directive 76/308/EEC). Codification

The committee adopted the report by Hans-Peter MAYER (EPP-ED, D) approving unamended - under the 1st reading of the consultation procedure - the Commission proposal for a Council directive on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures (codified version).

Mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures (repeal. Directive 76/308/EEC). Codification

The European Parliament adopted the resolution drafted by Hans-Peter MAYER (EPP-ED, D) and approved the Commission proposal for a Council directive on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures (codified version).

Mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures (repeal. Directive 76/308/EEC). Codification

PURPOSE: to codify Council Directive 76/308/EEC on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures.

LEGISLATIVE ACT: Council Directive 2008/55/EC on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures (Codified version).

CONTENT: this Directive codifies Council Directive 76/308/EEC on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures. This new Directive will supersede the various acts incorporated in it; this proposal fully preserves the content of the acts being codified and hence does no more than bring them together with only such formal amendments as are required by the codification exercise itself.

ENTRY INTO FORCE: 30/06/2008.

Mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures (repeal. Directive 76/308/EEC). Codification

This report from the Commission relates to the use of the provisions on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures in 2005-2008.

EC Member States provide mutual assistance to each other for the recovery of claims relating to certain levies, duties, taxes and other measures. The legislation concerned was originally laid down in Council Directive 76/308/EEC. This Directive has been replaced by Directive 2008/55/EC in May 2008. Under this legislation the Commission is required to produce a regular report on the use of the mutual assistance arrangements. The first report was published in February 2006. It provided an overview of the mutual recovery assistance provided in 2003 and 2004. The present report relates to recovery assistance granted in 2005-2008. It also deals with the current Commission initiatives in this field.

The report states that statistics on mutual assistance for recovery relating to 2005 - 2008 show that the recovered amounts have increased considerably. The evolution of the amounts that are effectively recovered also shows an increasing tendency. Compared to the amounts recovered in 2003 (100 %), the recovered amounts have risen to over 600 % in 2006 and 2008. However, the number of requests and the amounts for which recovery assistance is requested, are also growing. Consequently, there remains a large gap between the amounts for which assistance is requested and amounts actually recovered through mutual assistance.

Faced with the increase in requests and the increase of the amounts for which recovery assistance is requested, special efforts are needed to improve the efficiency of this assistance. These efforts have to be made on national level and on Community level: (i) the individual Member States have to strengthen the recovery instruments available in their domestic legislation; and (ii) the European Community has to reinforce and facilitate the mutual recovery assistance between the Member States.

New Community initiatives have been taken to strengthen the mutual recovery assistance, for instance:

- New Council Directive: the original Directive on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures ? Directive 76/308/EEC ? has been amended several times. In the interests of clarity and rationality the said Directive has been codified. The new Council Directive 2008/55/EC was adopted on 26 May 2008 and entered into force on 30 June 2008.
- New Commission Regulation facilitating the exchange of assistance requests: on 28 November 2008, the Commission adopted Regulation (EC) No 1179/2008, which replaced Commission Directive 2002/94/EC as of 1 January 2009. This new legislation, which lays down detailed rules to implement the Council Directive, facilitates mutual assistance in practice, in particular communication between the competent authorities of different Member States. This is indeed indispensable, given the continuous increase of requests. According to the new rules the electronic communication of requests and replies is in principle applied to all types of mutual assistance requests. New standard request forms also contribute to a faster communication between the applicant and the requested authority. It should however be kept in mind that the total sum of the amounts mentioned in the recovery requests does not necessarily correspond to the amounts really due; e.g. the same claim may be the subject of several requests to different Member States; or requests may be withdrawn at a later stage, because the claims are paid voluntarily or contested successfully. At present, the statistics available do not allow to take account of all these situations. An electronic version of these new request forms, allowing an automatic translation, is now being developed. A test phase for the use of these electronic request forms started on 1 June 2008. It involves authorities from 6 Member States. It is expected that all Member States will be able to use the new electronic forms in the course of 2010.
- Proposal for new Council legislation: on 2 February 2009, the Commission presented a [proposal to replace Council Directive 2008/55/EC](#) by new provisions, to reinforce the recovery assistance. [The main objectives and elements of this proposal relate to: \(i\) an extension of the scope to levies that are not yet covered by the present EC legislation; \(ii\) the preferential use of EC legislation for all mutual recovery assistance requests between EC Member States; \(iii\) the reinforcement of possibilities to request mutual assistance and to speed up the treatment of mutual assistance requests.](#)

The report concludes that the increase in the number of assistance requests demonstrates that Member States feel the need to work closely together in the fight against tax fraud.

Nevertheless, although the recovered amounts have increased over the period 2005-2008, a further reinforcement of the existing legislation in this field is needed, in order to cope with the increasing number of requests for assistance and to improve the efficiency of the recovery assistance.

The Commission urges the Member States to strengthen the recovery instruments available in their domestic legislation. Lastly, it calls on the Council and the Parliament to adopt quickly the proposal that it presented on 2 February 2009 to reinforce mutual recovery assistance.

Mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures (repeal. Directive 76/308/EEC). Codification

In accordance with Directive 2008/55/EC, the Commission presents a report on the use of the provisions on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures in 2009-2010. The report also deals with the current changes and initiatives in this field.

The statistics show that the mutual recovery assistance arrangements have been intensively used in the period 2009-2010. The increase of the recovered amounts proves the usefulness of this cooperation between the Member States.

Increasing amounts recovered: compared to the amounts recovered in 2003 (100 %), the amounts recovered have risen to almost 840 % in 2009 and almost 880 % in 2010. The report also shows that the amounts for which recovery assistance was requested in 2009 and 2010 dropped considerably, compared to the preceding years. However, this does not mean that the global recovery ratio has increased greatly, compared to the situation described in the previous report (where it was observed that the global recovery ratio for the recovery requests between EU Member States could then be expected to be around 5 %). It must indeed be borne in mind that the recovery measures taken in the execution of a request received in a certain year do not produce all their effects in the same year. The higher amounts recovered in 2009 and 2010 largely relate to requests sent in the years 2006-2008, where recovery assistance was requested for higher amounts too.

The report states that it remains important to improve the global recovery ratio.

New EU legislation: on 16 March 2010, the Council adopted [Directive 2010/24/EU](#) concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures, which is applicable from 1 January 2012. The Directive introduces a uniform instrument permitting enforcement in the requested Member State and a uniform notification form and extends the scope of the legislation to all taxes and duties levied in Member States. The application of the new EU legislation should further improve the efficiency of the recovery assistance.

The Commission adds that it will set up Fiscalis project groups to develop best practice recommendations regarding improvement in national tax collection and recovery legislation, processes and instruments.

The Commission will also:

- assist Member States in the development of spontaneous and automatic information exchange for recovery purposes;
- examine whether further EU initiatives should be taken to improve the mutual recovery assistance, in particular with regard to precautionary measures and insolvency situations.