



Council of the  
European Union

**Brussels, 4 September 2023**  
**(OR. en)**

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**UK 166**  
**FISC 177**

**COVER NOTE**

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2023) 504 final
Subject:	ANNEXES to the Proposal for a Council Decision on the position to be taken on behalf of the European Union within the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties established by the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part

Delegations will find attached document COM(2023) 504 final.

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Encl.: COM(2023) 504 final

Brussels, 4.9.2023  
COM(2023) 504 final

ANNEXES 1 to 4

## **ANNEXES**

*to the*

### **Proposal for a Council Decision**

**on the position to be taken on behalf of the European Union within the Trade  
Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes  
and Duties established by the Trade and Cooperation Agreement between the European  
Union and the European Atomic Energy Community, of the one part, and the United  
Kingdom of Great Britain and Northern Ireland, of the other part**

## **ANNEX 1**

### **DRAFT**

**DECISION No X/2023 OF THE TRADE SPECIALISED COMMITTEE on Administrative  
cooperation in VAT and Recovery of Taxes and Duties  
ESTABLISHED BY THE Trade and Cooperation Agreement between the European Union  
and the European Atomic Energy Community, OF THE ONE PART, and the United  
Kingdom of Great Britain and Northern Ireland, of the other part  
of ...  
on the procedure for the conclusion of a service level agreement**

THE TRADE SPECIALISED COMMITTEE,

Having regard to the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part,<sup>1</sup> and in particular its Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims ('the Protocol'), in particular point (k) of Article PVAT.39(2) thereof,

Whereas:

- (1) Pursuant to Article PVAT.5 of the Protocol, a service level agreement ensuring the technical quality and quantity of the services for the functioning of the communication and information exchange systems is to be concluded according to the procedure established by the Trade Specialised Committee on Administrative cooperation in VAT and recovery of taxes and duties ('the Trade Specialised Committee').
- (2) It is necessary to adopt practical arrangements for the implementation of Article PVAT.5 of the Protocol,

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<sup>1</sup> OJ L 149, 30.04.2021, p. 10.

HAS ADOPTED THIS DECISION:

*Article 1*

1. The service level agreement set out in the Annex to this Decision is hereby concluded.
2. It shall be binding on the Parties to the Protocol from the day following its approval by the Trade Specialised Committee.
3. Either Party to the Protocol may request a revision of the service level agreement by sending a request to the co-chairs of the Trade Specialised Committee. Until the Trade Specialised Committee decides on the proposed changes, the provisions of the last concluded version of the relevant service level agreement will remain in force.

*Article 2*

This Decision shall enter into force on the date of its adoption.

Done at ..., ...

*For the Trade Specialised Committee*

*The Co-chairs*

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## ANNEX

### Service Level Agreement for the systems and the applications for administrative cooperation in VAT and on mutual assistance for the recovery of claims

#### 1. APPLICABLE ACTS AND REFERENCE DOCUMENTS

##### 1.1. APPLICABLE ACTS

This Service Level Agreement ('SLA') takes into account the list of agreements and applicable decisions listed below.

[AD.1.]	Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, on the one part, and the United Kingdom of Great Britain and Northern Ireland, on the other part, ('the Trade and Cooperation Agreement (TCA)') and in particular its Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims ('the Protocol') (OJ L 149, 30.04.2021, p. 10)
[AD.2.]	Decision No _____ of the Trade Specialised Committee on Administrative cooperation in VAT and recovery of taxes and duties established by the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, on the one part, and the United Kingdom of Great Britain and Northern Ireland, on the other part, and in particular its Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims ('the Protocol'), of ... [date] on standard forms for the communication of information and statistical data, the transmission of information via the CCN network and the practical arrangements for the organisation of contacts between central liaison offices and liaison departments
[AD.3.]	Decision No° _____ of the Trade Specialised Committee on Administrative cooperation in VAT and recovery of taxes and duties established by the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, on the one part, and the United Kingdom of Great Britain and Northern Ireland, on the other part of ... [date] laying down implementing rules for provisions relating to recovery assistance of the Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims

Table 1: Applicable acts

##### 1.2. REFERENCE DOCUMENTS

This SLA takes into account the information provided in the following reference documents:

[RD.1.]	CCN/CSI General Security Policy ( <i>ITSM Web Portal</i> )
[RD.2.]	CCN/CSI Baseline Security Checklist ( <i>ITSM Web Portal</i> )
[RD.3.]	<a href="#">https security recommendations of CCN /Mail III Webmail access</a> – Ref. CCN /Mail III User Guide for NAs

[RD.3.]	Security recommendations of CCN /Mail III Webmail access – Ref. CCN Intranet – Local Network Administrator Guide
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Table 2: Reference Documents

## 2. TERMINOLOGY

### 2.1. ACRONYMS

ACRONYM	DEFINITION
CCN	Common Communication Network
CET	Central European Time
CIRCABC	Communication and Information Resource Centre Administrator
DG	Directorate General
EoF	Exchange of Forms
ITIL <sup>1</sup>	Information Technology Infrastructure Library
ITSM	Information Technology Service Management
VAT	Value Added Tax

Table 3: Acronyms

### 2.2. DEFINITIONS

EXPRESSION	DEFINITION
CET	Central European Time, GMT+1 and during summertime GMT+2 hours
Party	Within the scope of this SLA, 'Party' shall mean either the United Kingdom or the Commission.
Working days and hours (ITSM service desk)	7:00 to 20:00 (CET), 5 days a week (Monday to Friday including holidays)

Table 4: Definitions

## 3. INTRODUCTION

This document consists of a SLA between the Government of the United Kingdom of Great Britain and Northern Ireland (“The United Kingdom”) and the European Commission ('the Commission'), collectively referred to as 'the Parties to the SLA'.

<sup>1</sup> ITIL:

<http://www.itil-officialsite.com>

[http://www.best-management-practice.com/gempdf/itSMF\\_An\\_Introductory\\_Overview\\_of\\_ITIL\\_V3.pdf](http://www.best-management-practice.com/gempdf/itSMF_An_Introductory_Overview_of_ITIL_V3.pdf)

### 3.1. SCOPE OF THE SLA

Article PVAT.5 of the Protocol specifies that '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'.

This SLA sets out the relationship between the United Kingdom and the Commission concerning the use of the systems and applications for administrative cooperation in VAT and recovery of claims relating to taxes and duties between the United Kingdom and the Member States concerning the exchange of forms.

The Commission steers the process to achieve agreement for the administrative cooperation by means of information technology. This involves standards, procedures, tools, technology and infrastructure. Assistance to the United Kingdom is provided to ensure that data exchange systems are available and are properly implemented. The monitoring, supervision and evaluation of the overall system is also provided by the Commission.

All targets referred to in the SLA will be applicable under normal working conditions only.

In case of events of *force majeure*, the applicability of the SLA for the United Kingdom will be suspended for the duration of these *force majeure* conditions.

*Force majeure* represents an unpredictable event or occurrence outside the control of the United Kingdom or the Commission, and which is not attributable to any act or failure to take preventive action by the responsible Party. Such events shall notably refer to government actions, war, fire, explosion, flood, import or export regulations or embargoes and labour disputes.

The Party invoking the *force majeure* shall inform the other Party without delay about the impossibility to provide services or to accomplish the SLA targets due to *force majeure* incidents, setting out the affected services and targets. When the incidence of *force majeure* has ceased, the affected Party shall likewise inform the other Party without delay.

### 3.2. AGREEMENT PERIOD

The SLA is binding on the Parties from the day following its approval by the Trade Specialised Committee established by Article 8 1 (k) of the Trade and Cooperation Agreement.

#### 4. RESPONSIBILITIES

The purpose of this SLA is to ensure the quality and quantity of the services to be delivered by the Commission and by the United Kingdom in order to make the specified systems and applications for administrative cooperation in VAT and recovery of claims relating to taxes and duties available to the United Kingdom and to the Commission.

##### 4.1. SERVICES PROVIDED BY THE COMMISSION TO THE UNITED KINGDOM

The Commission shall make the following services available:

Provide a central system, called eForms Central Applications (eFCA) to allow the exchange of forms between the Member States and the United Kingdom.

Provide access to and use of CCN/Mail or the common communication network as relevant.

Provide access to and use of the relevant shared spaces on CIRCABC.

Provide operational services as follows:

Helpdesk and operations:

- (a) Helpdesk Support;
- (b) Incident Handling;
- (c) Monitoring and Notification;
- (d) Training;
- (e) Security Management;
- (f) Reporting and statistics;
- (g) Consulting

– Reference centre:

- (a) Information management;
- (b) Documentation centre (CIRCABC).

##### 4.2. SERVICES PROVIDED BY THE UNITED KINGDOM TO THE COMMISSION

The United Kingdom shall make the following services available:



Communicate to the Commission any exceptional conditions.

Communicate to the Commission any available information that would prevent a proper use of the IT systems (European or national) required in order to achieve the aim of the Protocol.

Provide operational services as follows:

Helpdesk and operations:

- (a) Helpdesk Support;
- (b) Incident Handling;
- (c) Security Management.

## 5. SERVICE DESCRIPTION

This chapter provides a detailed description of the quantitative and qualitative aspects of the services to be provided by the Commission and by the United Kingdom as described above.

### 5.1. COMMISSION SERVICE TO THE UNITED KINGDOM

#### 5.1.1. Service desk

##### 5.1.1.1. Agreement

The Commission shall make available a Service Desk in order to respond to any questions and to report any problems which the United Kingdom experiences with the systems and applications for administrative cooperation and recovery of claims relating to taxes and duties or any component that could affect them. This Service Desk will be operated by ITSM and its operating hours shall be the same as the ITSM working hours.

The availability of the ITSM Service Desk shall be ensured in at least 95 % of the operating hours. All questions or problems can be communicated to the service desk during the ITSM working hours by telephone or e-mail and outside those working hours by e-mail. Where these questions or problems are received outside the working hours of the ITSM, they shall be automatically deemed to have arrived at 8:00 CET on the next working day.

The Service Desk shall register and classify the service calls in a Service Management Tool and shall inform the reporting Party of any change in status regarding their service calls.

The ITSM shall deliver a first line support to the users and shall dispatch any service call, which is the responsibility of another party (e.g. developer's team, ITSM contractors) within the specified time.

The priority level shall determine both the response and the resolution times. This is set by ITSM, but Member States or the Commission may require a specific priority level.

The registration time is the maximum time interval that is allowed to pass between the time of the receipt of the email and the sending of the acknowledgment email.

The resolution time is the time interval between the registration of the incident and the resolution information being sent to the issuer. This also includes the time involved in closing the incident.

These shall not be absolute deadlines as they take into account only the time when ITSM acts on the service call. When a service call is dispatched to the United Kingdom, the Commission or another party (e.g. developer's team, ITSM contractors) then this time does not form part of the resolution time of ITSM.

ITSM shall ensure compliance with the acknowledgement and resolution deadlines in at least 95 % of the cases occurring over a reporting month.

PRIORITY	ACKNOWLEDGEMENT TIME	RESOLUTION TIME
P1: Critical	30 m	4 h
P2: High	30 m	13 h (1 day)
P3: Medium	30 m	39 h (3 days)
P4: Low	30 m	65 h (5 days)

Table 5: Acknowledgement times and resolution times (working time)

## 5.1.2. Statistical Service

### 5.1.2.1. Agreement

The Commission shall generate statistics about the number of exchanges in the VAT and recovery domain using CCN/Mail, which are available on the ITSM Web portal.

### 5.1.3. Security Management

#### 5.1.3.1. Agreement

The European Commission shall protect its systems and applications for administrative cooperation and recovery of claims relating to taxes and duties against security violations and shall keep track of any security violations and of any security improvements made.

#### 5.1.3.2. Reporting

The Commission shall on an *ad-hoc* basis report to the parties concerned on any security violations and on any measures taken.

## 5.2. UNITED KINGDOM'S SERVICES TO THE COMMISSION

### 5.2.1. All Service Level Management Areas

#### 5.2.1.1. Agreement

The United Kingdom shall register any unavailability problems or changes<sup>1</sup> regarding the technical, functional and organisational aspects of the United Kingdom's systems and applications for administrative cooperation in VAT and recovery of claims relating to taxes and duties and affecting the exchanges under the Protocol.

#### 5.2.1.2. Reporting

The United Kingdom shall inform the ITSM where necessary in relation to any unavailability problems or changes regarding the technical, functional or organisational aspects of their system that may affect the exchanges under the Protocol. ITSM shall always be informed of any changes regarding the operating personnel (operators, system administrators).

### 5.2.2. Service desk

#### 5.2.2.1. Agreement

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<sup>1</sup> Use of principles described in the incident management in ITIL is recommended.

The United Kingdom shall make available a service desk for responding to incidents assigned to the United Kingdom, for giving assistance and to carry out testing if necessary. The working hours of the service desk should be compatible with the working hours of the ITSM Service Desk during ITSM working days. The United Kingdom's service desk shall operate at a minimum between 10:00-16:00 CET during working days, except on its national holidays. It is recommended that the United Kingdom's service desk follows the ITIL service support guidelines in handling the questions and incidents.

#### 5.2.2.2. Reporting

The United Kingdom shall inform the ITSM where necessary in relation to any availability problem related to its service desk.

#### 5.2.3. Problem Management

##### 5.2.3.1. Agreement

The United Kingdom shall maintain a problem registration<sup>1</sup> and follow-up mechanism for any problems affecting the exchanges under the Protocol.

##### 5.2.3.2. Reporting

The United Kingdom shall inform the ITSM where they have an internal problem with the technical infrastructure related to their own systems and applications for administrative cooperation and recovery of claims relating to taxes and duties, which affect exchanges under the Protocol.

#### 5.2.4. Security Management

##### 5.2.4.1. Agreement<sup>2</sup>

The United Kingdom shall protect its systems and applications for administrative cooperation in VAT and recovery of claims relating to taxes and duties against security violations and shall keep track of any security violations and of any security improvements made.

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<sup>1</sup> Linked to Problem and Change management processes of ITIL.

<sup>2</sup> These are the documents versions available at the time of writing this SLA. The reader is invited to check any subsequent updates on the CCN/CSI Portal (<http://portal.ccntc.ccncsi.int:8080/portal/DesktopDefault.aspx?tabid=1>).

The United Kingdom shall apply IT security systems and processes that meet or exceed the requirements and/or recommendations specified in [RD.1.] and [RD.2.].

#### 5.2.4.2. Reporting

The United Kingdom shall on an *ad-hoc* basis report to the Commission any security violations and any measures taken.

### 5.3. SERVICES BETWEEN THE UNITED KINGDOM AND THE MEMBER STATES

#### 5.3.1. Exchange of Forms

##### 5.3.1.1. Agreement

The legal references for deadlines specified in the Protocol are illustrated in the following table:

CCN/Mail mailbox	Form
VIESCLO	Exchange of Information under Articles PVAT.7, 8, 10, 11, 12 and 16 of the Protocol General exchanges
VIESCLO	Exchange of Information under Articles PVAT.7, 8, 10, 11, 12 and 16 of the Protocol Request for notification
TAXFRAUD	Exchange of Information under Articles PVAT.7, 8, 10, 11, 12 and 16 of the Protocol Anti-fraud exchanges
TAXAUTO	Automatic exchanges
REC-A-CUST; REC-B-VAT; REC-C-EXCISE; REC-D-INCOME-CAP; REC-E-INSUR; REC-F-INHERIT-GIFT; REC-G-NAT-IMMOV; REC-H-NAT-TRANSP; REC-I-NAT-OTHER; REC-J-REGIONAL; REC-K-LOCAL; REC-L-OTHER; REC-M-AGRI	Request for information under Article PVAT.20 of the Protocol Request for notification under Article PVAT.23 of the Protocol Request for recovery under Article PVAT.25 of the Protocol Request for precautionary measures under Article PVAT.31 of the Protocol

Table 6: Performance EoF

6. APPROVAL OF THE SLA

The Service Level Agreement must be approved by the Trade Specialised Committee in order to be applicable.

7. CHANGES TO THE SLA

The Service Level Agreement will be reviewed following a written request from the Commission or the United Kingdom to the Trade Specialised Committee.

Until the Trade Specialised Committee decides on the proposed changes, the provisions of the current SLA remain in force. The Trade Specialised Committee acts as the decision-making body for the present agreement.

8. CONTACT POINT

For any questions or remarks regarding this document, feel free to contact:

SERVICE PROVIDER - SERVICE DESK

[support@itsmtaxud.europa.eu](mailto:support@itsmtaxud.europa.eu)

## **ANNEX 2**

### **DRAFT**

**DECISION No X/2023 OF THE TRADE SPECIALISED COMMITTEE ON  
ADMINISTRATIVE COOPERATION IN VAT AND RECOVERY OF TAXES AND  
DUTIES  
ESTABLISHED BY THE TRADE AND COOPERATION AGREEMENT BETWEEN THE  
EUROPEAN UNION AND THE EUROPEAN ATOMIC ENERGY COMMUNITY, OF THE  
ONE PART, AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN  
IRELAND, OF THE OTHER PART**

**of ...**

**on the amount and modalities of the financial contribution  
to be made by the United Kingdom of Great Britain and Northern Ireland to the general  
budget of the Union  
in respect of the cost generated by its participation  
in the European Information Systems**

THE TRADE SPECIALISED COMMITTEE,

Having regard to the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part,<sup>1</sup> ('the Trade and Cooperation Agreement') and in particular its Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims ('the Protocol'), in particular Article PVAT.39(2)(g) thereof,

Whereas:

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<sup>1</sup> OJ L 149, 30.04.2021, p. 10.

- (1) Regulation (EU) No 1286/2013 of the European Parliament and the Council<sup>1</sup> lays down the rules for the development, operation and maintenance of the European Information Systems, which are set out in point A of the Annex to that Regulation.
- (2) The Common Communication Network ('CCN') and the electronic forms to be adopted pursuant to point (d) of Article PVAT.39(2) of the Protocol are Union components of the European Information Systems.
- (3) Pursuant to Article 9(3) of Regulation (EU) No 1286/2013, the use of the Union components of the European Information Systems by non-participating countries is subject to agreements with those countries to be concluded in accordance with Article 218 of the Treaty on the Functioning of the European Union.
- (4) It is necessary to determine the amount and the modalities of the financial contribution to be made by the United Kingdom of Great Britain and Northern Ireland to the general budget of the Union in respect of the cost generated by its participation in the European information systems,

HAS ADOPTED THIS DECISION:

*Article 1*

*Adaptation costs*

1. The amount to be paid by the United Kingdom of Great Britain and Northern Ireland for the amendments of the electronic forms for VAT and Recovery to be adopted pursuant to point (d) of Article PVAT. 39(2) of the Protocol is EUR 36.250.
2. The amount shall be paid within 60 days following adoption of this Decision.

*Article 2*

*Annual financial contribution*

1. Until 31 December 2025 the annual financial contribution that the United Kingdom of Great Britain and Northern Ireland shall pay to the general budget of the Union shall amount to EUR 12 600.

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<sup>1</sup> Regulation (EU) No 1286/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme to improve the operation of taxation systems in the European Union for the period 2014-2020 (Fiscalis 2020) and repealing Decision No 1482/2007/EC (OJ L 347, 20.12.2013, p. 25).



2. From 1 January 2026 the annual financial contribution that the United Kingdom of Great Britain and Northern Ireland shall pay to the general budget of the Union shall amount to EUR 42 000.
3. The annual contribution shall cover expenditures related to the development, maintenance and upgrade of IT solutions (CCN, e-forms, etc.).
4. The annual financial contribution is re-evaluated on a yearly basis.
5. By 15 May each year the Commission will request the United Kingdom of Great Britain and Northern Ireland to pay its contribution for the previous year.

### *Article 3*

#### *Method of payment*

All payments referred to in Articles 1 and 2 must be made in euros to the Commission bank account indicated on the debit note, within 60 days. If the United Kingdom of Great Britain and Northern Ireland pays its contribution later than 60 days, the Commission may charge interest on the arrears (at the rate applied by the European Central Bank to its operations in euro, published in the “C” series of the Official Journal of the European Union, on the day on which the deadline for repayment expires, plus one and a half points).

### *Article 4*

#### *Entry into force*

This Decision shall enter into force on the date of its adoption.

Done at ..., ...

*For the Trade Specialised Committee*  
*The Co-chairs*

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### **ANNEX 3**

#### **DRAFT**

#### **DECISION No X/2023 OF THE TRADE SPECIALISED COMMITTEE ON ADMINISTRATIVE COOPERATION IN VAT AND RECOVERY OF TAXES AND DUTIES**

**ESTABLISHED BY THE TRADE AND COOPERATION AGREEMENT BETWEEN THE  
EUROPEAN UNION AND THE EUROPEAN ATOMIC ENERGY COMMUNITY, OF THE  
ONE PART, AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN  
IRELAND, OF THE OTHER PART**

**of ...**

**laying down implementing rules for provisions relating to recovery assistance of the Protocol  
on administrative cooperation and combating fraud in the field of value added tax and on  
mutual assistance for recovery of claims**

THE TRADE SPECIALISED COMMITTEE,

Having regard to the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part,<sup>1</sup> and in particular its Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims ('the Protocol'), in particular Article PVAT.39(2)(j) thereof,

Whereas:

- (1) It is necessary to adopt practical arrangements for the implementation of Article PVAT.39(2)(j) of the Protocol.
- (2) Detailed rules should be adopted with regard to the practical arrangements and the time periods for communication between the requested and the applicant authorities, in order to ensure a fast communication between them.

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<sup>1</sup> OJ L 149, 30.04.2021, p. 10.

- (3) In order to ensure legal certainty, it is appropriate to state expressly the legal effect of the notifications made by the requested State at the request of the applicant State.
- (4) In order to ensure legal certainty, it is appropriate to provide specific rules with regard to the use of the uniform instrument permitting enforcement in the requested State.
- (5) It is appropriate to adopt specific rules on the transfer and the reimbursement of recovered amounts.

HAS ADOPTED THIS DECISION:

*Article 1*

*Communication*

1. A request sent by electronic means for the application of Title III of the Protocol shall be sent by the CCN network, 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.

2. A request for information, recovery or precautionary measures may relate to any of the following persons:
  - (a) the principal debtor or a co-debtor;
  - (b) a person other than a (co-)debtor, liable for the claims under the law in force in the applicant State;
  - (c) any third party holding assets belonging to or having debts towards one of the persons referred to in points (a) or (b).
3. A request for notification may relate to any person who, in accordance with the law in force in the applicant State, is required to be informed of any document which concerns that person.

*Article 2*

*Implementing rules relating to the standard form*

With regard to the information mentioned in the ~~uniform notification~~ standard form referred to in Article PVAT.23(1) of the Protocol, the following shall apply:

- (a) the amount of the claim shall be mentioned where already established;

(b) the indication of the period within which notification is to be effected may be done by an indication of the date before which the applicant authority intends the notification to take place.

### *Article 3*

#### *Implementing rules relating to the uniform instrument or the revised uniform instrument permitting enforcement in the requested State*

1. The uniform instrument or the revised uniform instrument permitting enforcement in the requested State accompanying the request for recovery or for precautionary measures shall be completed by or under the responsibility of the applicant authority, on the basis of the initial instrument permitting enforcement in the applicant State.
2. The administrative penalties, fines, fees and surcharges and the interest and costs referred to in point (b) of Article PVAT.2(1) 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 or the revised uniform instrument permitting enforcement in the requested State.
3. A single uniform instrument or revised 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.
4. 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 or revised 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.
5. 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 or revised uniform instrument permitting enforcement in the requested State shall only refer to those claims for which recovery assistance is requested.
6. 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 or revised 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.
7. If a request cannot be transmitted by CCN network and is transmitted by post, the uniform instrument or revised uniform instrument permitting enforcement in the requested State shall be signed by a duly authorised official of the applicant authority.

8. The addressee of a request for recovery or precautionary measures may not rely on the notification or communication of the uniform instrument permitting enforcement in the requested State to claim a prolongation or a re-opening of the time period to contest the claim or the initial instrument permitting enforcement if that has been validly notified.

#### *Article 4*

##### *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 Article PVAT.30(2) of this 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 5*

##### *Time limits for replies*

1. The requested authority shall acknowledge receipt of each request for assistance as soon as possible and in any event within fourteen calendar days of such receipt.

Upon receipt of the request the requested authority shall, where appropriate, ask the applicant authority to provide any additional information necessary, or to complete the uniform notification form or the uniform instrument or revised uniform instrument permitting enforcement in the requested State, if required. The applicant authority shall provide all additional necessary information to which it normally has access.

2. Where the requested authority refuses to handle a request for assistance under Articles PVAT.20(4) or PVAT.33(5) of the Protocol, it shall notify the applicant authority of the reasons for its refusal as soon as it has taken its decision and in any event within 1 month of the date of the acknowledgement of the receipt of the request.

## *Article 6*

### *Execution of the requests*

1. When executing a request for information under Article PVAT.20 of the Protocol, the requested authority shall transmit each item of requested information to the applicant authority as and when it is obtained.

Where, with respect to the particularity of a case, all or some of the requested information cannot be obtained within a reasonable time the requested authority shall inform the applicant authority thereof and state the reasons.

In any event, at the end of 6 months from the date of acknowledgement of receipt of the request, the requested authority shall inform the applicant authority of the outcome of the investigations which it has conducted in order to obtain the information requested.

On the basis of the information received from the requested authority, the applicant authority may request the requested authority to continue its investigation. That request shall be made within 2 months of the receipt of the notification of the outcome of the investigations carried out by the requested authority, and shall be treated by the requested authority in accordance with the provisions applying to the initial request.

2. When executing a request for notification under Article PVAT.23 of the Protocol, the requested authority shall take the necessary measures to effect notification in accordance with the law in force in the State in which it is situated. The requested authority shall inform the applicant authority of the date and the manner of notification as soon as this has been effected, by certifying the notification in the request form returned to the applicant authority.

A notification made by the requested State in accordance with the national laws, regulations and administrative practices in force in that State, shall be deemed to have the same effect in the applicant State as if it had been made by the applicant State itself in accordance with the national laws, regulations and administrative practices in force in the applicant State.

A notification of a document relating to more than one type of tax, duty or other measure, shall be deemed valid if it is made by an authority of the requested State which is competent for at least one of

the taxes, duties or other measures mentioned in the notified document, provided that it is allowed under the national law of the requested State.

The uniform notification form accompanying the request pursuant to the second subparagraph of Article PVAT.23(1) of the Protocol shall be completed by or under the responsibility of the applicant authority. It shall provide information to the addressee with regard to the documents for which notification assistance has been requested. For the purposes of notification, the requested State may use this uniform notification form in its official language or in one of its official languages in accordance with its national law.

3. When executing a request for recovery or precautionary measures under Article PVAT.25 or 31 of the Protocol, the requested State may use the uniform instrument permitting enforcement in that State in its official language or in one of its official languages in accordance with its national law, in order to enforce the claims for which recovery assistance is requested.

Where, with respect to the particularity of a case, all or part of the claim cannot be recovered or precautionary measures cannot be taken within a reasonable time, the requested authority shall inform the applicant authority thereof and state the reasons.

On the basis of the information received from the requested authority, the applicant authority may request the latter to re-open the procedure for recovery or for precautionary measures. That request shall be made within 2 months of the receipt of the notification of the outcome of that procedure, and shall be treated by the requested authority in accordance with the provisions applying to the initial request.

No later than at the end of each six-month period following the date of acknowledgement of the receipt of the request for recovery or precautionary measures, the requested authority shall inform the applicant authority of the state of progress or the outcome of the procedure for recovery or for precautionary measures.

A claim shall be deemed recovered in proportion to the recovery of the amount expressed in the national currency of the requested authority, on the basis of the exchange rate referred to in Article 4(2) above.

## *Article 7*

### *Follow-up on contestations*

1. Any action contesting the claim or the instrument permitting its enforcement which is taken in the State of the applicant authority shall be notified to the requested authority by the applicant authority immediately after the applicant authority has been informed of such action.

2. If the laws, regulations and administrative practices in force in the requested State do not permit precautionary measures or the recovery requested under the second and third subparagraphs of Article PVAT.29(4) of the Protocol, the requested authority shall notify the applicant authority thereof as soon as possible and in any event within 1 month of the receipt of the notification referred to in paragraph 1.
3. 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.
4. 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 8*

### *Adjustments of the amounts for which assistance is requested*

1. If the request for recovery or for precautionary measures becomes devoid of purpose as a result of payment of the claim or of its cancellation or for any other reason, the applicant authority shall immediately inform the requested authority so that the latter may stop any action which it has undertaken.
2. Where the amount of the claim which is the subject of the request for recovery or for precautionary measures is adjusted by a decision of the competent body referred to in Article PVAT.29(1) of the Protocol, the applicant authority shall inform the requested authority of that decision and, if recovery is requested, communicate a revised uniform instrument permitting enforcement in the requested State. This revised uniform instrument permitting enforcement in the requested State shall be made by or under the responsibility of the applicant authority, on the basis of the decision adjusting the amount of the claim.
3. If the adjustment referred to in paragraph 2 entails a reduction in the amount of the claim, the requested authority shall continue its action to take recovery or precautionary measures, but that action shall be limited to the amount still outstanding.

If, at the time when the requested authority is informed of the reduction in the amount of the claim, an amount exceeding the amount still outstanding has already been recovered by it but the transfer procedure referred to in Article 9 of this decision has not yet been initiated, the requested authority shall repay the amount overpaid to the person entitled thereto.



4. Where the adjustment referred to in paragraph 2 entails an increase in the amount of the claim, the applicant authority may address to the requested authority an amended request for recovery or for precautionary measures.

That amended request shall, as far as possible, be dealt with by the requested authority at the same time as the initial request from the applicant authority. Where, in view of the state of progress of the existing procedure, consolidation of the amended request with the initial request is not possible, the requested authority shall comply with the amended request only if it concerns an amount not less than that referred to in Article PVAT.33(4) of the Protocol.

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

## *Article 9*

### *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 paragraph 2, 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.

Done at ..., ...

*For the Trade Specialised Committee*  
*The Co-chairs*

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## **ANNEX 4**

### **DRAFT**

#### **DECISION No X/2023 OF THE TRADE SPECIALISED COMMITTEE ON ADMINISTRATIVE COOPERATION IN VAT AND RECOVERY OF TAXES AND DUTIES**

**ESTABLISHED BY THE TRADE AND COOPERATION AGREEMENT BETWEEN THE  
EUROPEAN UNION AND THE EUROPEAN ATOMIC ENERGY COMMUNITY, OF THE  
ONE PART, AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN  
IRELAND, OF THE OTHER PART**

**of ...**

**on standard forms for the communication of information and statistical data,  
the transmission of information via the Common Communication Network  
and the practical arrangements for the organisation  
of contacts between central liaison offices and liaison departments**

THE TRADE SPECIALISED COMMITTEE,

Having regard to the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part,<sup>1</sup> ('the Trade and Cooperation Agreement') and in particular its Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims ('the Protocol'), and in particular points (d), (e), (f), (h) and (i) of Article PVAT.39(2) thereof,

Whereas:

- (1) Administrative cooperation under the Protocol involves mutual exchange of information and statistical data.

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<sup>1</sup> OJ L 149, 30.04.2021, p. 10.

- (2) Tools for the communication of information, such as standard forms and electronic communication systems, are already implemented within the framework of Council Regulation (EU) No 904/2010<sup>1</sup> and Council Directive 2010/24/EU<sup>2</sup> and only require minor amendments in order to serve for administrative cooperation and recovery assistance under the Protocol.
- (3) It is necessary to adopt practical arrangements for the implementation of points (d), (e), (f), (h) and (i) of Article PVAT.39(2) of the Protocol,

HAS ADOPTED THIS DECISION:

#### *Article 1*

##### *Standard forms for communication*

1. For the communication of requests, information and feedback under Title II of the Protocol, the competent authorities shall make use of the standard forms attached in Annex I to this Decision.
2. For the communication of requests and further communication with regard to requests under Title III of the Protocol, the uniform notification form and the uniform instrument permitting enforcement in the State of the requested authority or the revised uniform instrument permitting enforcement in the State of the requested authority, the competent authorities shall make use of the standard forms attached in Annex II to this Decision.
3. The structure and layout of the standard forms may be adapted to any new requirements and capabilities of the communication and information exchange systems, provided that the data and information contained therein are not substantially altered.

#### *Article 2*

##### *Transmission of information via CCN*

All information communicated pursuant to Titles II and III of the Protocol shall be transmitted only by electronic means via the Common Communication Network (CCN), unless this is impracticable for technical reasons.

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<sup>1</sup> Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 268, 12.10.2010, p. 1).

<sup>2</sup> Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (OJ L 84, 31.3.2010, p. 1).

*Article 3*  
*Organisation of contacts*

1. Until further notice, the central liaison offices having the principal responsibility for the application of Title II of the Protocol are:
  - (a) for the United Kingdom: His 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.
2. Until further notice, the central liaison offices having the principal responsibility for the application of Title III of the 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.
3. The Parties shall exchange any changes with regard to the central liaison offices via the Secretariat of the Trade Specialised Committee.
4. The central liaison offices designated pursuant to Article PVAT.4(2) of the Protocol shall keep the list of liaison departments and competent officials designated pursuant to Article PVAT.4(3) and (4) up to-date. The Parties shall exchange the lists and the updates via the Secretariat of the Trade Specialised Committee.

*Article 4*  
*Content and format of the statistical data*

1. The content and the format of the statistical data on the application of Title II to be communicated in accordance with Article PVAT.18 of the Protocol are defined in the standard form in Annex III to this Decision.
2. The content and the format of the statistical data on the application of Title III to be communicated in accordance with Article PVAT.37 of the Protocol are defined in the standard form in Annex IV to this Decision.

*Article 5*

This Decision shall enter into force on the date of its adoption.

Done at ..., ...

*For the Trade Specialised Committee*

*The Co-chairs*

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## **Annex I**

### **Standard forms for the communication of requests, information and feedback under Title II [Administrative cooperation and combating VAT fraud]**

Standard form for requests for information, for spontaneous exchange of information and for feedback between 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:	Requested State:
Requesting authority:	Requested authority:
A2	
Official dealing with the request/exchange in the requesting authority:	Official dealing with the reply to the request/exchange in the requested authority:
Name:	Name:
Email:	Email:
Telephone:	Telephone:
Language:	Language:
A3	
Requesting authority national reference:	Requested authority national reference:
Space reserved for the requesting authority:	Space reserved for the requested authority:
A4	
Date of transmission of the request/exchange:	Date of transmission of the reply:



A5	
No of attachments to the request/exchange:	No of attachments to the reply:
A6	A7
<input type="radio"/> General request/exchange	<input type="checkbox"/> I, requested authority, will not be able to reply within the following deadlines:
<input type="radio"/> Request for information	<input type="radio"/> 3 months
<input type="radio"/> Spontaneous exchange of information	<input type="radio"/> 1 month for information that is already in my possession
<input type="checkbox"/> Feedback on spontaneous exchange of information is requested	Reason for delay:
<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 PVAT.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

<p>Pursuant to Article PVAT.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 PVAT.2(1) of that Protocol.</p>		
<p><b>B) REQUEST FOR GENERAL INFORMATION</b></p>		
Requesting authority	Requested authority	Requested authority <sup>1</sup>
<p>B1 VAT identification number (if not, tax identification number)</p> <p>VAT number:</p>	<p>B1 VAT identification number (if not, tax identification number)</p> <p>○ Please fill in ○ Please confirm</p> <p>VAT number:</p>	<p>○ I confirm   ○ I do not confirm</p> <p>VAT number:</p>
<p><input type="checkbox"/> VAT number not available</p>	<p><input type="checkbox"/> VAT number not available</p>	<p><input type="checkbox"/> VAT number not available</p>
<p>Tax identification number:</p>	<p>Tax identification number:</p>	<p>Tax identification number:</p>
<p>B2 Name</p>	<p>B2 Name</p> <p>○ Please fill in ○ Please confirm</p>	<p>○ I confirm   ○ I do not confirm</p> <p>Name:</p>
<p>B3 Trading name</p>	<p>B3 Trading name</p> <p>○ Please fill in ○ Please confirm</p>	<p>○ I confirm   ○ I do not confirm</p> <p>Trading name:</p>

<sup>1</sup> 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).

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 <sup>1</sup>	(b) Actual principal activity	(b) Actual principal activity

<sup>1</sup> Actual principal activity means the real main activity carried out by the business (as opposed to another possibly declared one).

B11 Nature of the transaction	Nature of the transaction B11 Goods/services involved <input type="checkbox"/> Please fill in <input type="checkbox"/> Please confirm	Nature of the transaction B11 Goods/services involved <input type="checkbox"/> I confirm <input type="checkbox"/> 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	
<p><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.</p> <p>According to the VIES or other sources, supplies have been made after the date of cessation of the activity. Please explain.</p>	
<p><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.</p> <p>According to the VIES or other sources, supplies have been made before the date of registration. Please explain.</p>	
Transactions of goods/services	
Goods	
<p><input type="checkbox"/> 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:</p> <ul style="list-style-type: none"><li><input type="radio"/> did not declare a purchase of the goods;</li><li><input type="radio"/> denies receipt of the goods;</li><li><input type="radio"/> declared a purchase for a different amount and the declared amount is: Please investigate and explain.</li></ul>	
<p><input type="checkbox"/> I attach copies of documents in my possession.</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> C5 Please provide the addresses where the goods were delivered.</p>	

<p>Addresses:</p>				
<p><input type="checkbox"/> 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:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;"><input type="checkbox"/> accounted for:</td> <td style="border: 1px solid black; padding: 2px; text-align: center;"> <input type="radio"/> Yes <span style="margin-left: 100px;"><input type="radio"/> No</span> </td> </tr> <tr> <td><input type="checkbox"/> declared/paid by a taxable person in the requested State</td> <td style="border: 1px solid black; padding: 2px; text-align: center;"> <input type="radio"/> Yes <span style="margin-left: 100px;"><input type="radio"/> No</span> </td> </tr> </table> <p>Name and/or VAT identification number of the taxable person in the requested State.</p>	<input type="checkbox"/> accounted for:	<input type="radio"/> Yes <span style="margin-left: 100px;"><input type="radio"/> No</span>	<input type="checkbox"/> declared/paid by a taxable person in the requested State	<input type="radio"/> Yes <span style="margin-left: 100px;"><input type="radio"/> No</span>
<input type="checkbox"/> accounted for:	<input type="radio"/> Yes <span style="margin-left: 100px;"><input type="radio"/> No</span>			
<input type="checkbox"/> declared/paid by a taxable person in the requested State	<input type="radio"/> Yes <span style="margin-left: 100px;"><input type="radio"/> No</span>			
<p>Prior/onward movement of the goods</p> <p><input type="checkbox"/> C7 From whom were the goods purchased? Please provide names, trading names and VAT numbers in box C41.</p> <p><input type="checkbox"/> C8 To whom were the goods sold on? Please provide names, trading names and VAT numbers in box C41.</p>				
<p>Services</p> <p><input type="checkbox"/> C9 According to the VIES or other sources, the taxable person in the requested State made supplies of services taxable in the requesting State but the taxable person in the requesting State either:</p> <ul style="list-style-type: none"> <li><input type="radio"/> did not declare the service;</li> <li><input type="radio"/> denies having received the service;</li> <li><input type="radio"/> declared having received the service for a different amount and the declared amount is: Please investigate and explain.</li> </ul> <p><input type="checkbox"/> I attach copies of documents in my possession.</p> <p><input type="checkbox"/> C10 The purchase declared by the taxable person in the requesting State does not correspond with the information from the VIES or other sources. Please investigate and explain.</p> <p><input type="checkbox"/> C11 Please provide the addresses where the services were provided.</p>				

Addresses:
<input type="checkbox"/> 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: <div style="margin-left: 20px;"> <input type="checkbox"/> accounted for: <span style="float: right;"><input type="radio"/> Yes <input type="radio"/> No</span> </div> <div style="margin-left: 20px;"> <input type="checkbox"/> declared/paid by a taxable person in the requested State <span style="float: right;"><input type="radio"/> Yes <input type="radio"/> No</span> </div> <div style="margin-left: 20px;"> Name and/or VAT identification number of the taxable person in the requested State. </div>
Transport of goods <input type="checkbox"/> C13 Please provide the name/VAT identification number and the address of the transporter.
Name and/or VAT identification number and address:
<input type="checkbox"/> C14 Who ordered and paid the transportation of the goods?
Name and/or VAT identification number and address:
<input type="checkbox"/> C15 Who is the owner of the means of transport used?
Name and/or VAT identification number and address:
Invoices
<input type="checkbox"/> C16 Please provide the amount invoiced and currency.



<p>Payment</p> <p><input type="checkbox"/> C17 Please provide the amount paid and currency.</p>
<p><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>
<p>From:</p> <p>    Name of the account holder:</p> <p>    IBAN number or account number:</p> <p>    Bank:</p> <p>To:</p> <p>    Name of the account holder:</p> <p>    IBAN number or account number:</p> <p>    Bank:</p>
<p><input type="checkbox"/> C19 Please provide the following details where the payment was made in cash:</p> <p>    <input type="checkbox"/> Who handed over the money, to whom, where and when?</p> <p>    <input type="checkbox"/> What document (cash receipt, etc.) was issued confirming the payment?</p> <p><input type="checkbox"/> C20 Is there any evidence of third party payments? If yes, please provide additional information in box C41</p> <div style="border: 1px solid black; padding: 2px; display: inline-block;"> <input type="radio"/> Yes         <input type="radio"/> No       </div>
<p>Placing of an order</p> <p><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.</p>

Goods covered by special schemes/particular procedures

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

- ☐ C22 Triangular transactions.
- ☐ C23 Margin scheme.
- ☐ C24 Distance sales of goods
  - ☐ covered by the Union scheme
  - ☐ covered by the Import scheme
- ☐ 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



#### E) SPONTANEOUS SUPPLY OF INFORMATION (GENERAL)

- ☐ E1 Based on the records of the taxable person in the sending State, it appears that they should be registered in the receiving State.
- ☐ E2 According to the records of the taxable person in the sending State, ☐ goods / ☐ services were supplied to them by a taxable person in the receiving State, but no information is available via the VIES/Customs or other sources data.
- ☐ E3 According to the records of the taxable person in the sending State, VAT is to be paid on goods supplied to the receiving State, but no data was entered into VIES/Customs or other sources data.
- ☐ E4 According to the VIES/Customs or other sources data, the taxable person in the receiving State made supplies to a taxable person in the sending State but the latter taxable person either:
  - ☐ did not declare a purchase of ☐ goods / receipt of ☐ services;
  - ☐ denies the purchase of the ☐ goods / receipt of ☐ services.
- ☐ 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.
- ☐ E6 Background and additional information:
- ☐ 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 authority <sup>1</sup>
F1 VAT identification number (if not, tax identification number)  VAT number:	F1 VAT identification number (if not, tax identification number) ○ Please fill in ○ Please confirm VAT number:	○ I confirm    ○ 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 ○ Please fill in ○ Please confirm	○ I confirm    ○ I do not confirm Name:
F3 Address	F3 Address ○ Please fill in ○ Please confirm	○ I confirm    ○ I do not confirm Address:

<sup>1</sup> 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	(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
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	(a) Name
(b) Address	(b) Address	(b) Address
(c) Date of birth	(c) Date of birth	(c) Date of birth
(d) Nationality	(d) Nationality	(d) Nationality
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	(a) Name

(b) Address	(b) Address	(b) Address
(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"/> The information cannot be given for legal reasons. <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"/> The information cannot be given for legal reasons. <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 <sup>1</sup> including their VAT identification numbers and any views as to their credibility.	
<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:

<sup>1</sup> This is any business with common directors or other legal, economic or financial links with the business referred to in Heading A.



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) FEEDBACK <sup>1</sup>	
Results related to the information provided:	
<p>1) The information provided:</p> <p><input type="checkbox"/> Resulted in an additional assessment of VAT or of other taxes. Please provide details on the type and amount of tax assessed:</p> <p>Type of tax:</p> <p>Additional assessment:</p> <p>Penalty:</p> <p><input type="checkbox"/> Resulted in VAT registration.</p> <p><input type="checkbox"/> Resulted in VAT deregistration.</p> <p><input type="checkbox"/> Resulted in the cancellation of a VAT number from VIES or from VAT registered taxpayer's database.</p> <p><input type="checkbox"/> Resulted in the correction of VAT declarations.</p>	

<sup>1</sup> To be provided by the competent authority receiving the information.

- ☐ 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.
- ☐ 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:

## REQUEST FOR NOTIFICATION (ARTICLE PVAT. 12

**Reference:**

**N\_SS\_RR\_20YYMMDD-000000-000000**

**Language:**

O) Envelope	
(O1) Applicant State:	Requested State:
Applicant authority:	Requested authority:
(O2) Official dealing with the exchange in the applicant authority:	Official dealing with the exchange in the requested authority:
Name:	Name:
Email:	Email:
Telephone:	Telephone:
Fax:	Fax:
(O3) Applicant authority reference:	Requested authority reference:
Space reserved for the applicant authority:	Space reserved for the requested authority:
(O4) Date of transmission of the request:	Date of transmission of the reply:
(O5) Requester name:	
Requester official capacity:	

Information relating to the person to be notified	
<p>○ For natural persons:</p> <p>First name:</p> <p>Family name:</p> <p>Maiden name:</p> <p>Date and place of birth:</p> <p>    Date:</p> <p>    Place:</p> <p>    Country:</p> <p>Address:</p> <p>    Street:</p> <p>    Building identifier:</p> <p>    City:</p> <p>    Country:</p> <p>E-mail:</p>	<p>○ For legal entities:</p>
Information relating to the instrument (or decision)	
<p>Nature and subject of the instrument (or decision) to be notified:</p>	
<p>Final date for notification:</p> <p>Other information:</p>	

**Reference:**  
N SS RR 20YYMMDD-000000-000000

12523/23 ADD 1

KB

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EN

(O1) Applicant State:	Requested State:
Applicant authority:	Requested authority:
(O2) Official dealing with the exchange in the applicant authority:	Official dealing with the exchange in the requested authority:
Name:	Name:
Email:	Email:
Telephone:	Telephone:
Fax:	Fax:
(O3) Applicant authority reference:	Requested authority reference:
Space reserved for the applicant authority:	Space reserved for the requested authority:
(O4) Date of transmission of the request:	Date of transmission of the reply:

## **Annex II**

### **Standard forms for the communication of requests and further communication with regard to requests under Title III [Recovery Assistance]**

#### **Model A**

Uniform notification form providing information about notified document(s)

(to be transmitted to the addressee of the notification)<sup>(1)</sup>

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 PVAT.23 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') between the European Union and the United Kingdom.

Note: in accordance with paragraph 4 of Article PVAT.38 of the Protocol, this document may also relate to other claims than the claims referred to in point (b) of paragraph 1 of Article PVAT.2 of the Protocol, if such recovery assistance is possible under other bilateral or multilateral legally binding instruments on administrative cooperation between this EU Member State and the United Kingdom.

#### **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:
  - ☐ *a) customs duties*
  - ☐ *b) value added tax*
  - ☐ *c) excise duties*
  - ☐ *d) tax on income or capital*
  - ☐ *e) tax on insurance premiums*
  - ☐ *f) inheritance and gift taxes*
  - ☐ *g) national taxes and duties on immovable property, other than the above-mentioned ones*
  - ☐ *h) national taxes and duties on the use or ownership of means of transport*



- ☐ *i) other taxes and duties levied by or on behalf of the applicant State*
- ☐ *j) taxes and duties levied by or on behalf of territorial or administrative subdivisions of the applicant State, excluding taxes and duties levied by local authorities*
- ☐ *k) taxes and duties levied by or on behalf of local authorities*
- ☐ *l) other tax-based claim*
- ☐ *m) refunds, interventions and other measures forming part of the system of total or partial financing of the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), including sums to be collected in connection with these actions, and levies and other duties provided for under the common organisation of the market for the sugar sector*

– *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/weeks/months] 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 PVAT.29 of the Protocol.*

*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:*

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(<sup>1</sup>) The elements in italics are optional.

## Model B

Uniform instrument permitting enforcement of claims covered by Article PVAT.27  
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 between the European Union  
and the United Kingdom<sup>(1)</sup>

☐ *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]

Each EU Member State or the United Kingdom can request recovery assistance from the United Kingdom or an EU Member State respectively for unpaid claims referred to in 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') between the European Union and the United Kingdom.

Recovery measures taken by the requested State are based on:

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

The addressee of a request for recovery or precautionary measures may not rely on the notification or communication of the uniform instrument permitting enforcement in the requested State to claim a prolongation or a re-opening of the time period to contest the claim or the initial instrument permitting enforcement if that has been validly notified.

## 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:

- ☐ a) *customs duties*
- ☐ b) *value added tax*
- ☐ c) *excise duties*
- ☐ d) *tax on income or capital*
- ☐ e) *tax on insurance premiums*
- ☐ f) *inheritance and gift taxes*
- ☐ g) *national taxes and duties on immovable property, other than the above-mentioned ones*
- ☐ h) *national taxes and duties on the use or ownership of means of transport*
- ☐ i) *other taxes and duties levied by or on behalf of the applicant State*
- ☐ j) *taxes and duties levied by or on behalf of territorial or administrative subdivisions of the applicant State, excluding taxes and duties levied by local authorities*
- ☐ k) *taxes and duties levied by or on behalf of local authorities*
- ☐ l) *other tax-based claim*
- ☐ m) *refunds, interventions and other measures forming part of the system of total or partial financing of the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), including sums to be collected in connection with these actions, and levies and other duties provided for under the common organisation of the market for the sugar sector*

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:
  - in EUR:

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(<sup>1</sup>) The elements in italics are optional.

Model form C – request for information

REQUEST FOR INFORMATION

Based on Article PVAT.20 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') between the European Union and the United Kingdom

Reference: AA\_RA\_aaaaaaaaa\_rrrrrrrrrrr\_20YYMMDD\_XXXXXX\_RI

Nature of the claim(s):

- ☐ a) *customs duties*
- ☐ b) *value added tax*
- ☐ c) *excise duties*
- ☐ d) *tax on income or capital*
- ☐ e) *tax on insurance premiums*
- ☐ f) *inheritance and gift taxes*
- ☐ g) *national taxes and duties on immovable property, other than the above-mentioned ones*
- ☐ h) *national taxes and duties on the use or ownership of means of transport*
- ☐ i) *other taxes and duties levied by or on behalf of the applicant State*
- ☐ j) *taxes and duties levied by or on behalf of territorial or administrative subdivisions of the applicant State, excluding taxes and duties levied by local authorities*
- ☐ k) *taxes and duties levied by or on behalf of local authorities*
- ☐ l) *other tax-based claim*
- ☐ m) *refunds, interventions and other measures forming part of the system of total or partial financing of the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), including sums to be collected in connection with these actions, and levies and other duties provided for under the common organisation of the market for the sugar sector*

1. STATE OF THE APPLICANT AUTHORITY		
A. Applicant authority		B. Office initiating the request

Country: Name: Telephone: Reference of the file: Name of the official dealing with the request: Language skills		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		
<p>A. Requested authority</p> <p>Country:</p> <p>Name:</p> <p>Telephone:</p> <p>Reference of the file:</p> <p>Name of the official dealing with the request:</p> <p>Language skills</p>		<p>B. Office handling the request</p> <p>Name:</p> <p>Address:</p> <p>Postcode:</p> <p>Town:</p> <p>Telephone:</p> <p>E-mail:</p> <p>Reference of the file:</p> <p>Name of the official dealing with the request:</p>

3. INFORMATION RELATING TO THE REQUEST
<p><input type="checkbox"/> This request includes claims which are more than 5 years old, dating from the due date of the claims to the date of the initial request for assistance (for contested claims or instruments permitting enforcement: from the moment at which the claim or the instrument permitting enforcement may no longer be contested).</p> <p>For this (these) claim(s), the request is based on the following circumstances:</p> <p><input type="checkbox"/> This request is connected to another request of 20YY/MM/DD, which was processed by the requested authority under reference number: [optional]</p> <p><input type="checkbox"/> Other:</p> <p><input type="checkbox"/> A similar request is sent to the following competent authority(ies) within the State of the requested authority:</p> <p><input type="checkbox"/> A similar request is sent to the following competent authority(ies) within the following State(s):</p> <p><input type="checkbox"/> I, applicant authority, ask the requested authority not to inform the person(s) concerned about this request.</p> <p><input type="checkbox"/> I, applicant authority, confirm that the information to be received will be subject to the secrecy provisions defined in the legal basis quoted above.</p>

4. INFORMATION RELATING TO THE PERSON CONCERNED
<p>A. Information is requested with regard to:</p> <p><input type="checkbox"/> For natural persons:</p> <p>First name(s):</p> <p>Surname:</p> <p>Maiden name (name at birth):</p> <p>Date of birth:</p>

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.	<p>Liability: the person concerned is:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> the principal debtor</li> <li><input type="checkbox"/> a co-debtor</li> <li><input type="checkbox"/> 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;</li> <li><input type="checkbox"/> a person other than the (co-)debtor, holding assets belonging to, or having debts towards, the (co-)debtor or to any other person liable.</li> <li><input type="checkbox"/> a third party which may become affected by enforcement measures concerning other persons.</li> </ul>
C.	<p>Other relevant information concerning the above persons:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Bank account number(s) <ul style="list-style-type: none"> <li>– Bank account number (IBAN):</li> <li>– Bank identification code (BIC):</li> <li>– Name of the bank:</li> </ul> </li> <li><input type="checkbox"/> Car information on 20YY/MM/DD <ul style="list-style-type: none"> <li>– car plate number:</li> <li>– car brand:</li> <li>– colour of the car:</li> </ul> </li> <li><input type="checkbox"/> Estimated or provisional or <input type="checkbox"/> precise amount of the claim(s):</li> <li><input type="checkbox"/> Other:</li> </ul>

5.	INFORMATION REQUESTED
<input type="checkbox"/>	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)
<input type="checkbox"/>	Information about the address
<input type="checkbox"/>	Information about the income and assets for recovery
<input type="checkbox"/>	Information about the heirs and/or legal successors
<input type="checkbox"/>	Other:

6. FOLLOW-UP OF THE REQUEST FOR INFORMATION				
Date	Nr	Message	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 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 I am not able to obtain this information for the purpose of recovering similar national claims. <input type="checkbox"/> d this would disclose a commercial, industrial or professional secret. <input type="checkbox"/> e 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"/> f the applicant authority did not provide all the required additional information <input type="checkbox"/> g other reason:		

date	7	<input type="checkbox"/> I, applicant authority, ask to be informed about the present status of my request.
date	8	I, requested authority, cannot provide the information now because: <input type="checkbox"/> I have asked for information from other public bodies. <input type="checkbox"/> I have asked for information from a third party. <input type="checkbox"/> I am arranging a personal call. <input type="checkbox"/> other reason:
date	9	The requested information cannot be obtained because: <input type="checkbox"/> a the person concerned is not known. <input type="checkbox"/> b insufficient data for identification of person concerned. <input type="checkbox"/> c the person concerned has moved away, address unknown. <input type="checkbox"/> d the requested information is not available. <input type="checkbox"/> e other reason:
date	10	<input type="checkbox"/> I, requested authority, transmit the following part of the requested information:
date	11	I, requested authority, transmit all (or the final part of) the requested information: <input type="checkbox"/> a Identity confirmed <input type="checkbox"/> b Address confirmed <input type="checkbox"/> c The following data about the identity of the person concerned have changed (or are added): For natural persons: <input type="checkbox"/> First name(s): <input type="checkbox"/> Surname: <input type="checkbox"/> Maiden name: <input type="checkbox"/> Date of birth: <input type="checkbox"/> Place of birth:



For legal entities:

- ☐ Legal Status:
- ☐ Company name:
- ☐ d The following address data have changed (or are added):
  - ☐ Street and no.:
  - ☐ Details of address:
  - ☐ Postcode and town:
  - ☐ Country:
  - ☐ Telephone:
  - ☐ Fax:
  - ☐ E-mail:
- ☐ e Financial situation:
  - ☐ Bank account(s) known:  
Bank account number (IBAN): ...  
Bank identification code (BIC): ...  
Name of the bank: ...
  - ☐ Employment details: ☐ Employee — ☐ Self-employed — ☐ Unemployed
  - ☐ It seems that the person concerned has no means to settle the debt/no assets to cover recovery
    - ☐ The person concerned is bankrupt/insolvent:
      - Date of order:
      - Date of release:
      - Liquidator's details:  
Name:  
Street and no:  
Details of address:  
Postcode and town:  
Country:

	<input type="checkbox"/> It seems that the person concerned has: <ul style="list-style-type: none"> <li><input type="checkbox"/> limited means to partially settle the debt</li> <li><input type="checkbox"/> sufficient means/assets for recovery</li> </ul> <input type="checkbox"/> Comments:
	<input type="checkbox"/> f Debt disputed <ul style="list-style-type: none"> <li><input type="checkbox"/> person concerned has been advised to contest the claim in the State of the applicant authority</li> <li><input type="checkbox"/> references of the dispute, if available:</li> <li><input type="checkbox"/> further details attached</li> </ul>
	<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="checkbox"/> applicant authority or <input type="checkbox"/> requested authority:

REQUEST FOR NOTIFICATION

Based on Article PVAT.23 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') between the European Union and the United Kingdom

Reference: AA\_RA\_aaaaaaaaa\_rrrrrrrrrrr\_20YYMMDD\_XXXXXXX\_RN

Nature of the claim(s):

- ☐ a) *customs duties*
- ☐ b) *value added tax*
- ☐ c) *excise duties*
- ☐ d) *tax on income or capital*
- ☐ e) *tax on insurance premiums*
- ☐ f) *inheritance and gift taxes*
- ☐ g) *national taxes and duties on immovable property, other than the above-mentioned ones*
- ☐ h) *national taxes and duties on the use or ownership of means of transport*
- ☐ i) *other taxes and duties levied by or on behalf of the applicant State*
- ☐ j) *taxes and duties levied by or on behalf of territorial or administrative subdivisions of the applicant State, excluding taxes and duties levied by local authorities*
- ☐ k) *taxes and duties levied by or on behalf of local authorities*
- ☐ l) *other tax-based claim*
- ☐ m) *refunds, interventions and other measures forming part of the system of total or partial financing of the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), including sums to be collected in connection with these actions, and levies and other duties provided for under the common organisation of the market for the sugar sector*

1. STATE OF THE APPLICANT AUTHORITY

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

3. INFORMATION RELATING TO THE REQUEST
<p><input type="checkbox"/> This request includes claims which are more than 5 years old, dating from the due date of the claims to the date of the initial request for assistance (for contested claims or instruments permitting enforcement: from the moment at which the claim or the instrument permitting enforcement may no longer be contested).</p> <p>For this (these) claim(s), the request is based on the following circumstances:</p> <p><input type="checkbox"/> This request is connected to another request of 20YY/MM/DD, which was processed by the requested authority under reference number: [optional]</p> <p><input type="checkbox"/> Other:</p> <p><input type="checkbox"/> A similar request is sent to the following competent authority(ies) within the State of the requested authority:</p> <p><input type="checkbox"/> Final date for notification of these documents in order to avoid problems with the limitation period (if necessary): 20YY/MM/DD</p> <p><input type="checkbox"/> Date before which notification is requested: 20YY/MM/DD (<i>This date will be mentioned in the Uniform Notification Form communicated to the addressee</i>) [see Article PVAT. 23(1), 2<sup>nd</sup> subpara. (b) of the Protocol; see box B.2. of the Uniform Notification Form]</p>
<p><input type="checkbox"/> Other comments:</p>

4. IDENTIFICATION OF THE ADDRESSEE OF THE NOTIFICATION
<p>A. The notification should be made to:</p>

☐ 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.	Other relevant information concerning the above persons:
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5	PURPOSE OF THE NOTIFICATION, as to be communicated to the addressee.
A	<p>This notification is intended:</p> <p><input type="checkbox"/> to inform the addressee, about the document(s) to which this information document is attached.</p> <p><input type="checkbox"/> to interrupt the period of limitation with regard to the claim(s) mentioned in the notified document(s).</p> <p><input type="checkbox"/> to confirm the addressee, about his/her obligation to pay.</p>
B	<p>The addressee of the notification is considered to be:</p> <p><input type="checkbox"/> the principal debtor</p> <p><input type="checkbox"/> a co-debtor</p> <p><input type="checkbox"/> a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for <input type="checkbox"/> other claims relating to these taxes, duties and other measures, under the laws in force in the applicant State.</p> <p><input type="checkbox"/> a person other than the (co-)debtor, holding assets belonging to, or having debts towards, the (co-)debtor or to any other person liable.</p> <p><input type="checkbox"/> a third party which may become affected by enforcement measures concerning other persons.</p>



C	<p><i>[The following should appear if one of the 2 checkboxes just above is selected]</i></p> <p><b>The notified documents concern claims relating to taxes or duties, for which the following person(s) is (are) liable as:</b></p> <p><input type="checkbox"/> Principal debtor</p> <p><input type="checkbox"/> co-debtor</p> <p><input type="checkbox"/> 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</p> <p><input type="checkbox"/> <i>For natural persons:</i></p> <p>First name(s):</p> <p>Surname:</p> <p>Address: <input type="checkbox"/> known — <input type="checkbox"/> assumed</p> <p>Street and number:</p> <p>Details of address:</p> <p>Postcode and town:</p> <p>Country</p> <p><input type="checkbox"/> <i>Or for legal entities:</i></p> <p>Company name:</p> <p>Legal status:</p> <p>Address: <input type="checkbox"/> known — <input type="checkbox"/> assumed</p> <p>Street and number:</p> <p>Details of address:</p> <p>Postcode and town:</p> <p>Country</p>
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6	<p>DESCRIPTION OF THE NOTIFIED DOCUMENT(S), as to be communicated to the addressee.</p> <p><b>THIS BOX CAN BE MULTIPLIED</b></p>
A	<p>Reference Number: ...</p> <p>Date of establishment: 20YYMMDD</p>

B	<p>Nature of the notified document:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Tax assessment</li> <li><input type="checkbox"/> Payment order</li> <li><input type="checkbox"/> Decision following an administrative appeal</li> <li><input type="checkbox"/> Other administrative document: free text box with possibility for translation</li> <li><input type="checkbox"/> Judgment/order of (name of the Court)</li> <li><input type="checkbox"/> Other judicial document: free text box with possibility for translation</li> </ul>
C	<p>Name of the claim concerned: (in language of the applicant State):</p>
D	<p>Nature of the claim concerned:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> <i>a) customs duties</i></li> <li><input type="checkbox"/> <i>b) value added tax</i></li> <li><input type="checkbox"/> <i>c) excise duties</i></li> <li><input type="checkbox"/> <i>d) tax on income or capital</i></li> <li><input type="checkbox"/> <i>e) tax on insurance premiums</i></li> <li><input type="checkbox"/> <i>f) inheritance and gift taxes</i></li> <li><input type="checkbox"/> <i>g) national taxes and duties on immovable property, other than the above-mentioned ones</i></li> <li><input type="checkbox"/> <i>h) national taxes and duties on the use or ownership of means of transport</i></li> <li><input type="checkbox"/> <i>i) other taxes and duties levied by or on behalf of the applicant State</i></li> <li><input type="checkbox"/> <i>j) taxes and duties levied by or on behalf of territorial or administrative subdivisions of the applicant State, excluding taxes and duties levied by local authorities</i></li> <li><input type="checkbox"/> <i>k) taxes and duties levied by or on behalf of local authorities</i></li> <li><input type="checkbox"/> <i>l) other tax-based claim</i></li> <li><input type="checkbox"/> <i>m) refunds, interventions and other measures forming part of the system of total or partial financing of the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), including sums to be collected in connection with these actions, and levies and other duties provided for under the common organisation of the market for the sugar sector</i></li> </ul>

E	<p>Amount of the claim concerned, in the currency of [Name of applicant State]:</p> <p><input type="checkbox"/> Principal amount:</p> <p><input type="checkbox"/> Administrative penalties and fines:</p> <p><input type="checkbox"/> Interest up to 20YYMMDD:</p> <p><input type="checkbox"/> Costs up to 20YYMMDD:</p> <p><input type="checkbox"/> Fees for certificates and similar documents issued in connection with administrative procedures related to the tax/duty concerned:</p> <p><input type="checkbox"/> Total amount for this claim:</p>
F	<p>The amount mentioned under point E should be paid:</p> <p><input type="checkbox"/> before 20YYMMDD</p> <p><input type="checkbox"/> within .... calendar days following the date of this notification</p> <p><input type="checkbox"/> without any further delay</p> <p>This payment should be made to:</p> <p>- Holder of the bank account:</p> <p>- Name of the bank:</p> <p>- Bank account number (IBAN):</p> <p>- Bank identification code (BIC):</p> <p>- Reference to be used for the payment:</p>
G	<p>The addressee can reply to the document(s) that is (are) notified.</p> <p><input type="checkbox"/> Last day for replying: 20YYMMDD</p> <p><input type="checkbox"/> Time period for replying:</p> <p>... <input type="checkbox"/> calendar days <input type="checkbox"/> weeks <input type="checkbox"/> months following <input type="checkbox"/> the date of this notification</p> <p><input type="checkbox"/> the establishment of the notified document(s)</p> <p><input type="checkbox"/> 20YYMMDD</p> <p><input type="checkbox"/> Name and address of the authority to whom a reply can be sent:</p>

H	<p>Possibility of contesting:</p> <p><input type="checkbox"/> The period to contest the claim or the notified document(s) has already come to its end.</p> <p><input type="checkbox"/> Last day for contesting the claim:</p> <p><input type="checkbox"/> Time period to contest the claim:</p> <p><input type="checkbox"/> calendar days <input type="checkbox"/> weeks <input type="checkbox"/> months following <input type="checkbox"/> the date of this notification <input type="checkbox"/> the establishment of the notified document(s) <input type="checkbox"/> another date:</p> <p><input type="checkbox"/> Name and address of the authority where a contestation has to be submitted:</p> <p><input type="checkbox"/> The addressee should be informed that the enforcement may start before the end of the period for contesting the claim.</p>
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<b>I</b>	<p>Office responsible with regard to the attached document(s):</p> <ul style="list-style-type: none"> <li>- Name:</li> <li>- Street and number:</li> <li>- Details of address:</li> <li>- Postcode and town:</li> <li>- Country:</li> <li>- Telephone:</li> <li>- E-mail:</li> <li>- Website:</li> <li>- Language in which this office can be contacted:</li> </ul> <p>Further information about:</p> <p><input type="checkbox"/> the notified document(s)</p> <p><input type="checkbox"/> and/or the possibility to contest the obligations</p> <p>can be obtained from:</p> <p><input type="checkbox"/> the office responsible with regard to the attached document(s) (mentioned just above)</p> <p><input type="checkbox"/> the following office:</p> <ul style="list-style-type: none"> <li>- Name:</li> <li>- Street and number:</li> <li>- Details of address:</li> <li>- Postcode and town:</li> <li>- Country:</li> <li>- Telephone:</li> <li>- E-mail:</li> <li>- Website:</li> <li>- Language in which this office can be contacted:</li> </ul>
<b>J</b>	[FREE TEXT BOX]

7. FOLLOW-UP OF THE REQUEST FOR NOTIFICATION				
Date	Nr	Message	Applicant authority	Requested authority
date	1	<input type="checkbox"/> I, requested authority, acknowledge receipt of the request.		

date	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"/>	<p>I, applicant authority,</p> <p>a provide on request the following additional information:</p> <p>b I am not able to provide the requested additional information (because: )</p>
date	5 <input type="checkbox"/>	I, requested authority, acknowledge receipt of the additional information and am now in a position to proceed.

date	6	<p>I, requested authority, do not provide assistance and close the case because:</p> <p><input type="checkbox"/> a I do not have competence for any of the taxes to which the request relates.</p> <p><input type="checkbox"/> b the claim(s) is/are older than foreseen in the Protocol.</p> <p><input type="checkbox"/> c the applicant authority did not provide all the required additional information</p> <p><input type="checkbox"/> d Other reason:</p> <p><input type="checkbox"/></p>
date	7	<p><input type="checkbox"/> I, applicant authority, ask to be informed about the present status of my request.</p>
date	8	<p>I, requested authority, certify:</p> <p><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 20YY/MM/DD.</p> <p>The notification was made in the following manner:</p> <p><input type="checkbox"/> to the addressee in person</p> <p><input type="checkbox"/> by mail</p> <p><input type="checkbox"/> by electronic mail</p> <p><input type="checkbox"/> by registered mail</p> <p><input type="checkbox"/> by bailiff</p> <p><input type="checkbox"/> by another procedure</p>

	<input type="checkbox"/> b that the above-mentioned document(s) could not be notified to the person concerned for the following reasons: <ul style="list-style-type: none"> <li><input type="checkbox"/> addressee(s) not known</li> <li><input type="checkbox"/> addressee(s) deceased</li> <li><input type="checkbox"/> addressee(s) has (have) left the State. New address:</li> <li><input type="checkbox"/> other:</li> </ul>
date	9 <input type="checkbox"/> I, applicant authority, withdraw my request for notification.
date	10 Other: comment from <input type="checkbox"/> applicant authority or <input type="checkbox"/> requested authority <input type="checkbox"/>



REQUEST FOR ☐ RECOVERY MEASURES

Based on Article PVAT.25 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') between the European Union and the United Kingdom

AND/OR ☐ PRECAUTIONARY MEASURES

Based on Article PVAT.31 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 between the European Union and the United Kingdom

Reference: AA\_RA\_aaaaaaaaa\_rrrrrrrrrrr\_20YYMMDD\_xxxxxxx\_RR(RP)

Nature of the claim(s):

- ☐ *a) customs duties*
- ☐ *b) value added tax*
- ☐ *c) excise duties*
- ☐ *d) tax on income or capital*
- ☐ *e) tax on insurance premiums*
- ☐ *f) inheritance and gift taxes*
- ☐ *g) national taxes and duties on immovable property, other than the above-mentioned ones*
- ☐ *h) national taxes and duties on the use or ownership of means of transport*
- ☐ *i) other taxes and duties levied by or on behalf of the applicant State*
- ☐ *j) taxes and duties levied by or on behalf of territorial or administrative subdivisions of the applicant State, excluding taxes and duties levied by local authorities*
- ☐ *k) taxes and duties levied by or on behalf of local authorities*
- ☐ *l) other tax-based claim*
- ☐ *m) refunds, interventions and other measures forming part of the system of total or partial financing of the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), including sums to be collected in connection with these actions, and levies and other duties provided for under the common organisation of the market for the sugar sector*

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

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

3. INFORMATION ABOUT THE REQUEST
<p><input type="checkbox"/> This request includes claims which are more than 5 years old, dating from the due date of the claims to the date of the initial request for assistance (for contested claims or instruments permitting enforcement: from the moment at which the claim or the instrument permitting enforcement may no longer be contested).</p> <p>For this (these) claim(s), the request is based on the following circumstances:</p> <p><input type="checkbox"/> This request is connected to another request of 20YY/MM/DD, which was processed by the requested authority under reference number: [optional]</p> <p><input type="checkbox"/> Other:</p> <p><input type="checkbox"/> The total amount of the claims for which assistance is requested, is not less than the threshold.</p> <p><input type="checkbox"/> The total amount of the claims of this request is less than the threshold, but this request is sent for the following reason:</p> <p style="margin-left: 40px;"><input type="checkbox"/> this request is connected to another request and the total amount of the requests is above the threshold.</p> <p style="margin-left: 40px;"><input type="checkbox"/> Other:</p> <p><input type="checkbox"/> A similar request is sent to the following competent authority(ies) within the State of the requested authority:</p> <p><input type="checkbox"/> A similar request is sent to the following competent authority(ies) within the following State(s):</p> <p><input type="checkbox"/> The claim(s) is (are) the subject of an instrument permitting enforcement in the applicant State.</p> <p><input type="checkbox"/> The claim(s) is (are) not yet subject of an instrument permitting enforcement in the applicant State.</p> <p><input type="checkbox"/> The claim(s) is (are) not contested.</p> <p><input type="checkbox"/> The claim(s) may no longer be contested by an administrative appeal/by an appeal to the courts.</p>

<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"/> Appropriate recovery procedures have been applied in the State of the applicant authority but will not result in the payment of a substantial amount. <input type="checkbox"/> It is obvious that there are no assets for recovery in the applicant 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 requested State. <input type="checkbox"/> Recourse to recovery procedures in the applicant State would give rise to disproportionate difficulty.

<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 favourable to the party concerned.
<input type="checkbox"/>	Sensitive case:

<b>4. PAYMENT INSTRUCTIONS</b>	
<b>A.</b>	Please remit the amount of the claim recovered to: <ul style="list-style-type: none"> <li>- Bank account number (IBAN):</li> <li>- Bank identification code (BIC):</li> <li>- Name of the bank:</li> <li>- Name of the account holder:</li> <li>- Address of the account holder:</li> <li>- Payment reference to be used at the transfer of the money:</li> </ul>
<b>B.</b>	Payment by instalment is: <ul style="list-style-type: none"> <li><input type="checkbox"/> acceptable without further consultation</li> <li><input type="checkbox"/> only acceptable after consultation (Please use box 7, point 20 for this consultation)</li> <li><input type="checkbox"/> not acceptable</li> </ul> <input type="checkbox"/> Please note that agreements on payment by instalment do not affect the limitation period in the applicant State. If payment by instalment is agreed, the instalment should end before the date on which the limitation period comes to its end, which is on:

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

	<p>– <input type="checkbox"/> Legal representative</p> <p>    Name:</p> <p>    Details of address: <input type="checkbox"/> known — <input type="checkbox"/> assumed</p> <p>        Street and number:</p> <p>        Postcode and town:</p> <p>        Country:</p>
B	Other relevant information concerning this request and/or person
1	<p><input type="checkbox"/> The following person(s) is (are) co-debtor(s): [It should be possible to add more than 1 name of such persons]</p> <p>– Identity of this person:</p> <p>    <input type="checkbox"/> For natural persons:</p> <p>        Name:</p> <p>        Date of birth:</p> <p>        VAT number:</p> <p>        Tax Identification Number:</p> <p>        Street and number:</p> <p>        Details of address:</p> <p>        Postcode and town:</p> <p>    <input type="checkbox"/> Or for legal entities:</p> <p>        Legal status:</p> <p>        Company name:</p> <p>        VAT number:</p> <p>        Tax Identification Number:</p> <p>        Street and number:</p> <p>        Details of address:</p> <p>        Postcode and town:</p> <p>– other information concerning this (these) co-debtor(s):</p>

<div data-bbox="209 161 236 197" data-label="Text">2</div> <div data-bbox="209 199 236 226" data-label="Form"> <input type="checkbox"/> </div>	<p>The following person(s) is (are) holding assets belonging to the person concerned by this request: [It should be possible to add more than 1 name of such persons]</p> <p>– Identity of this person:</p> <div data-bbox="352 320 379 347" data-label="Form"> <input type="checkbox"/> </div> <p>For natural persons:</p> <p>Name:</p> <p>Date of birth:</p> <p>VAT number:</p> <p>Tax Identification Number:</p> <p>Street and number:</p> <p>Details of address:</p> <p>Postcode and town:</p> <div data-bbox="352 741 379 768" data-label="Form"> <input type="checkbox"/> </div> <p>Or for legal entities:</p> <p>Legal status:</p> <p>Company name:</p> <p>VAT number:</p> <p>Tax Identification Number:</p> <p>Street and number:</p> <p>Details of address:</p> <p>Postcode and town:</p> <p>– assets held by this other person:</p>
<div data-bbox="209 1249 236 1285" data-label="Text">3</div> <div data-bbox="209 1288 236 1314" data-label="Form"> <input type="checkbox"/> </div>	<p>The following person(s) is (are) having debts towards the person concerned by this request: [It should be possible to add more than 1 name of such persons]</p> <p>– Identity of this person:</p> <div data-bbox="352 1408 379 1435" data-label="Form"> <input type="checkbox"/> </div> <p>For natural persons:</p> <p>Name:</p> <p>Date of birth:</p> <p>VAT number:</p>



		<p>Tax Identification Number:</p> <p>Street and number:</p> <p>Details of address:</p> <p>Postcode and town:</p> <p><input type="checkbox"/> Or for legal entities:</p> <p>Legal status:</p> <p>Company name:</p> <p>VAT number</p> <p>Tax Identification Number:</p> <p>Street and number:</p> <p>Details of address:</p> <p>Postcode and town:</p> <p>– (future) debts of this other person:</p>
	<p>4</p> <p><input type="checkbox"/></p>	<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. [It should be possible to add more than 1 name of such persons]</p> <p>– Identity of this person:</p> <p><input type="checkbox"/> For natural persons:</p> <p>Name:</p> <p>Date of birth:</p> <p>VAT number:</p> <p>Tax Identification Number:</p> <p>Street and number:</p> <p>Details of address:</p> <p>Postcode and town:</p>

		<input type="checkbox"/> Or for legal entities: Legal status: Company name: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town:  – Reason or nature of the liability of this other person:
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6. DESCRIPTION OF THE CLAIM(S):		
<u>This box can be multiplied.</u>		
A	The claim(s) mentioned below are to be considered as: <input type="checkbox"/> the initial claim(s), subject of an instrument permitting enforcement in the requested State. <input type="checkbox"/> revised claim(s), subject of a revised instrument permitting enforcement in the requested State. <input type="checkbox"/> Date of issue of the original uniform instrument permitting enforcement: <input type="checkbox"/> Reason for the revision: judgement/ order of: <input type="checkbox"/> Reason for the revision: administrative decision of:	
B	Currency of the Country where this document is issued: Currency of the Country where recovery actions will be taken: Exchange rate used:	
C	Identification of the claim	
	1	Reference:

2	<p>Nature of the claim:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> a) <i>customs duties</i></li> <li><input type="checkbox"/> b) <i>value added tax</i></li> <li><input type="checkbox"/> c) <i>excise duties</i></li> <li><input type="checkbox"/> d) <i>tax on income or capital</i></li> <li><input type="checkbox"/> e) <i>tax on insurance premiums</i></li> <li><input type="checkbox"/> f) <i>inheritance and gift taxes</i></li> <li><input type="checkbox"/> g) <i>national taxes and duties on immovable property, other than the above-mentioned ones</i></li> <li><input type="checkbox"/> h) <i>national taxes and duties on the use or ownership of means of transport</i></li> <li><input type="checkbox"/> i) <i>other taxes and duties levied by or on behalf of the applicant State</i></li> <li><input type="checkbox"/> j) <i>taxes and duties levied by or on behalf of territorial or administrative subdivisions of the applicant State, excluding taxes and duties levied by local authorities</i></li> <li><input type="checkbox"/> k) <i>taxes and duties levied by or on behalf of local authorities</i></li> <li><input type="checkbox"/> l) <i>other tax-based claim</i></li> <li><input type="checkbox"/> m) <i>refunds, interventions and other measures forming part of the system of total or partial financing of the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), including sums to be collected in connection with these actions, and levies and other duties provided for under the common organisation of the market for the sugar sector</i></li> </ul>
3	<p>Name of the tax/duty concerned:</p>
4	<p>Period or date concerned:</p> <p><input type="checkbox"/> Period:</p> <p><input type="checkbox"/> Date:</p>
5	<p>Date of establishment of the claim:</p>
6	<p>Date on which enforcement becomes possible:</p>
7	<p>Last day of the limitation period: <i>[will not be copied into the printed version of the UIPE]</i></p>

	8	<p>Amount of the claim still due:</p> <p>--- amounts in the currency of the AS --- amounts in the currency of the RS</p> <p>--- initially due [optional] --- still due</p> <p><input type="checkbox"/> principal amount:</p> <p><input type="checkbox"/> administrative penalties and fees:</p> <p><input type="checkbox"/> interest till date before the day the request is sent:</p> <p><input type="checkbox"/> costs till date before the day the request is sent:</p> <p><input type="checkbox"/> fees for certificates and similar documents issued in connection with administrative procedures related to the tax/duty concerned:</p> <p><input type="checkbox"/> total amount of this claim:</p>
	9	<p>Date of notification of the initial instrument permitting enforcement in [name of the applicant State]: (or: No information available)</p>

10	<p><input type="checkbox"/> office responsible for the assessment of the claim:</p> <p>- Name:</p> <p>- Street and number:</p> <p>- Details of address:</p> <p>- Postcode and town:</p> <p>- Country:</p> <p>- Telephone:</p> <p>- E-mail:</p> <p>- Website:</p> <p>- Language in which this office can be contacted:</p> <p>Further information concerning the claim or the possibilities for contesting the payment obligation can be obtained from:</p> <p><input type="checkbox"/> the office responsible for the assessment of the claim:</p> <p><input type="checkbox"/> the office responsible for the Uniform instrument permitting enforcement:</p> <p>- Name:</p> <p>- Street and number:</p> <p>- Details of address:</p> <p>- Postcode and town:</p> <p>- Country:</p> <p>- Telephone:</p> <p>- E-mail:</p> <p>- Website:</p> <p>- Language in which this office can be contacted:</p>		
11	Identification of the persons concerned in the national instrument(s) permitting enforcement and in the UIPE(s):		
	<table border="1"> <tr> <td data-bbox="209 1585 363 1964">a</td> <td data-bbox="363 1585 1465 1964"> <p>The UIPE should mention the person to whom this request relates (see box 5A).</p> <p>Cause of liability:</p> <p><input type="checkbox"/> principal debtor</p> <p><input type="checkbox"/> co-debtor</p> <p><input type="checkbox"/> 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.</p> </td> </tr> </table>	a	<p>The UIPE should mention the person to whom this request relates (see box 5A).</p> <p>Cause of liability:</p> <p><input type="checkbox"/> principal debtor</p> <p><input type="checkbox"/> co-debtor</p> <p><input type="checkbox"/> 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.</p>
a	<p>The UIPE should mention the person to whom this request relates (see box 5A).</p> <p>Cause of liability:</p> <p><input type="checkbox"/> principal debtor</p> <p><input type="checkbox"/> co-debtor</p> <p><input type="checkbox"/> 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.</p>		

		b	<p style="text-align: right;">(This box can be multiplied)</p> <p>The following other person(s) should also be mentioned:</p> <p><input type="checkbox"/> in the same UIPE</p> <p><input type="checkbox"/> in another UIPE, with regard to the same claim:</p>
			<p><input type="checkbox"/> <i>For natural persons</i></p> <p>First name(s):</p> <p>Surname:</p> <p>Maiden name (name at birth):</p> <p>Date of birth:</p> <p>Place of birth:</p> <p>VAT number:</p> <p>Tax Identification Number:</p> <p>Other identification data:</p> <p>Address of this person/legal entity: <i>known — assumed</i></p> <p>Street and number:</p> <p>Details of address:</p> <p>Postcode and town:</p> <p><input type="checkbox"/> <i>Or for legal entities:</i></p> <p>Legal status:</p> <p>Company name:</p> <p>VAT number:</p> <p>Tax Identification Number:</p> <p>Other identification data:</p> <p>Address of this person/legal entity: <i>known — assumed</i></p> <p>Street and number:</p> <p>Details of address:</p> <p>Postcode and town:</p>
			<p>Cause of liability:</p> <p><input type="checkbox"/> principal debtor</p> <p><input type="checkbox"/> a co-debtor</p> <p><input type="checkbox"/> 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 law in force in the applicant Member State</p>

D	<input type="checkbox"/> The next claim is to be added to the <u>same UIPE</u> accompanying this request.  <input type="checkbox"/> The next claim must be put <u>in another UIPE</u> accompanying the same request.
E	Overall total amount of the claims: - in the currency of the applicant State:..... - in the currency of the requested State:..... - in EUR:.....
F	[Free text box]

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	<p>I, applicant authority,</p> <p><input type="checkbox"/> a provide on request the following additional information:</p> <p><input type="checkbox"/> b am not able to provide the requested additional information (because: )</p>
date	5	<p>I, requested authority, acknowledge receipt of the additional information and am now in a position to proceed.</p> <p><input type="checkbox"/></p>
date	6	<p>I, requested authority, do not provide assistance and close the case because:</p> <p><input type="checkbox"/> a I do not have competence for the claims to which your request relates.</p> <p><input type="checkbox"/> b I do not have competence for the following claim(s) of your request:</p> <p><input type="checkbox"/> c the claim(s) is/are older than foreseen in the Protocol.</p> <p><input type="checkbox"/> d the total amount is less than the threshold foreseen in the Protocol.</p> <p><input type="checkbox"/> e the applicant authority did not provide all the required additional information.</p> <p><input type="checkbox"/> f Other reason:</p>
date	7	<p><input type="checkbox"/> I, applicant authority, ask to be informed about the present status of my request.</p>
date	8	<p>I, requested authority, will not take the requested action(s), for the following reasons:</p> <p><input type="checkbox"/> a my national legislation and practice does not allow recovery measures for claims that are contested.</p> <p><input type="checkbox"/> b my national legislation and practice does not allow precautionary measures for claims that are contested.</p>
date	9	<p>I, requested authority, have conducted the following procedures for recovery and/or precautionary measures:</p> <p><input type="checkbox"/> a I established contact with the debtor and requested payment on 20YY/MM/DD.</p> <p><input type="checkbox"/> b I am negotiating payment by instalment.</p> <p><input type="checkbox"/> c I have commenced enforcement procedures on 20YY/MM/DD.</p> <p>The following actions have been taken:</p>



<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: <ul style="list-style-type: none"> <li><input type="checkbox"/> suspension</li> <li><input type="checkbox"/> interruption</li> <li><input type="checkbox"/> prolongation      <input type="checkbox"/> till 20YY/MM/DD      –</li> <li><input type="checkbox"/> with xx years/months/weeks/days</li> </ul> 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	I, applicant authority, confirm that:
	<input type="checkbox"/> a 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: <ul style="list-style-type: none"> <li><input type="checkbox"/> a the claim has been fully recovered on 20YY/MM/DD             <ul style="list-style-type: none"> <li>– of which the following amount (indicate the currency of the State of the requested authority) relates to the claim as mentioned in the request:</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>– of which the following amount relates to the interest charged under the laws of the State of the requested authority:</li> </ul>
date	<input type="checkbox"/>	b the claim has been partly recovered on 20YY/MM/DD, <ul style="list-style-type: none"> <li>– for the amount of (indicate the currency of the State of the requested authority):</li> <li>– of which the following amount relates to the claim as mentioned in the request:</li> <li>– of which the following amount relates to the interest charged under the laws of the State of the requested authority:</li> <li><input type="checkbox"/> I will take no further action.</li> <li><input type="checkbox"/> I will continue recovery procedures.</li> </ul>
date	<input type="checkbox"/>	c precautionary measures have been taken. (The requested authority is invited to indicate the nature of these measures:)
date	<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: <ul style="list-style-type: none"> <li><input type="checkbox"/> a The person concerned is not known.</li> <li><input type="checkbox"/> b The person concerned is known, but moved to:</li> <li><input type="checkbox"/> c The person concerned is known, but moved to an unknown address.</li> <li><input type="checkbox"/> d The person concerned is deceased on YYYY/MM/DD.</li> <li><input type="checkbox"/> e Debtor/co-debtor is insolvent.</li> <li><input type="checkbox"/> f Debtor/co-debtor is bankrupt and the claim has been lodged.  Date of order: ... --- Date of release: ...</li> <li><input type="checkbox"/> g Debtor/co-debtor is bankrupt / no recovery possible</li> <li><input type="checkbox"/> h Others:</li> </ul>
date	14	<input type="checkbox"/> I, applicant authority, confirm that the case is closed.

date	15	<p>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.</p> <p>Further,</p> <p><input type="checkbox"/> a I have taken precautionary measures to ensure recovery of the claim on ....</p> <p><input type="checkbox"/> b I ask the applicant authority to inform me whether I should recover the claim.</p> <p><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.</p>
date	16	<p>I, applicant authority, having been informed that an action has been launched contesting the claim or the instrument permitting its enforcement,</p> <p><input type="checkbox"/> a ask the requested authority to suspend any action which it has undertaken.</p> <p><input type="checkbox"/> b ask the requested authority to take precautionary measures to ensure recovery of the claim.</p> <p><input type="checkbox"/> c ask the requested authority to (continue to) recover the claim.</p>
date	17	<p>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:</p> <p><input type="checkbox"/> under point 16(b).</p> <p><input type="checkbox"/> under point 16(c).</p>
date	18	<p>I, applicant authority,</p> <p><input type="checkbox"/> a amend the request for recovery/precautionary measures</p> <p><input type="checkbox"/> in accordance with the decision about the contested claim, [this information about the decision will be put in box 6A]</p> <p><input type="checkbox"/> because part of the claim was paid directly to the applicant authority;</p> <p><input type="checkbox"/> for another reason: ....</p>

	<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 ...).
date	19	<p>I, applicant authority, withdraw this request for recovery/precautionary measures because:</p> <p><input type="checkbox"/> a the amount was paid directly to the applicant authority.</p> <p><input type="checkbox"/> b the time limit for recovery action has elapsed.</p> <p><input type="checkbox"/> c the claim(s) has (have) been annulled by a national court or by an administrative body.</p> <p><input type="checkbox"/> d the instrument permitting enforcement has been annulled.</p> <p><input type="checkbox"/> e other reason: ...</p>
date	20	<p>Other: comment from <input type="checkbox"/> applicant authority or <input type="checkbox"/> requested authority</p> <p><input type="checkbox"/> (Please start each comment by indicating the date)</p>

# Annex III Statistical data on the application of Title II [Administrative cooperation and combating VAT fraud]

Model for the communication of statistical data from the states as referred to in Art. PVAT. 18 of the Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims relating to taxes and duties between EU and UK ( ‘the Protocol’)

State: 

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Year: 

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## Part A: Statistics per state:

	Art. PVAT. 7 - 8 of the Protocol					Art. PVAT.10 of the Protocol		Art. PVAT.16 of the Protocol				Art. PVAT.12 of the Protocol	
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Requests for information received	Requests for information sent	Late & outstanding replies	Replies received within 1 month	Notifications under Art. PVAT.8 (3) Prot.	Spontaneous information received	Spontaneous information sent	Incoming requests for feedback	Feedback sent	Outgoing requests for feedback	Feedback received	Requests for administrative notification received	Requests for administrative notification sent
AT													
BE													
BG													
CY													
CZ													
DE													
DK													
EE													
EL													

ES													
FI													
FR													
GB													
HR													
HU													
IE													
IT													
LT													
LU													
LV													
MT													
NL													
PL													
PT													
RO													
SE													
SI													
SK													
XI													
XU													
Total	0	0	0	0	0	0	0	0	0	0	0	0	0

**Part B: Other global statistics:**

Statistics on traders		
14*	Number of traders that have declared intra-Community acquisitions during the calendar year	
15*	Number of traders that have declared intra-Community supplies of goods and/or services during the calendar year	
Statistics on controls and enquiries		
16	Number of times Art. PVAT.13 of the Protocol (Presence in administrative offices and participation in administrative enquiries in other states) have been used	
17	Number of simultaneous controls which the State has initiated (Art. PVAT.14 of the Protocol )	
18	Number of simultaneous controls in which the State has participated (Art. PVAT.14 of the Protocol)	
Statistics on automatic exchange of information without request (Recast Commission Regulation 79/2012)		
19*	Quantity of VAT identification numbers allocated to taxable persons who are not established in your State (Art. 3(1) of Regulation (EU) N 79/2010)	
20*	Volume of information on new means of transport (Art. 3(2) of Regulation (EU) N 79/2010) forwarded to other States	
Optional boxes (Free text)		
21	Any other (automatic) exchange of information not covered in the previous boxes.	
22	Benefits and/or results of administrative cooperation.	

\* Points 14, 15, 19 and 20 are not relevant to the Protocol with the United Kingdom of Great Britain and Northern Ireland.

## Annex IV

### Model standard forms for the communication of the statistics on the use of mutual recovery assistance

Mutual recovery assistance on the basis of the Protocol on administrative cooperation in the field of VAT and mutual recovery assistance in the year: ... reported by: [name of the reporting State]												
State	Requests for information		Requests for notification		Requests for precautionary measures		Requests for recovery					
							Requests received from:			Requests sent to:		
	Number received from:	Number sent to:	Number received from:	Number sent to:	Number received from:	Number sent to:	Number	Amount of the claims involved	Amount of the claims recovered during the year (1) (3)	Number	Amount of the claims involved	Amount of the claims recovered during the year (2) (3)
BE-België/Belgique												
BG-България (Bulgaria)												
CZ-Česká Republika												
DK-Danmark												
DE-Deutschland												



IE-Ireland														
EE-Eesti														
EL-Ελλάδα (Ellas)														
ES-España														
FR-France														
HR-Hrvatska														
IT-Italia														
CY-Κύπρος (Kypros)														
LV-Latvija														
LT-Lietuva														
LU-Luxembourg														
HU-Magyarország														
MT-Malta														
NL-Nederland														
AT-Österreich														
PL-Polska														
PT-Portugal														
RO-România														
SI-Slovenija														
SK-Slovensko														
FI-Suomi/Finland														
SE-Sverige														

UK-United Kingdom												
Total												

(1) effectively recovered (no amounts for which precautionary measures have been taken or deferred payment has been agreed)

(2) these amounts also include any debt, for which mutual assistance has been requested, paid directly by the debtor to the applicant State

(3) in € for reporting by EU Member States; in £ for reporting by the United Kingdom.