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Subject:	REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL on the operation of the arrangements established by Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures

Delegations will find attached document COM(2026) 629 final.

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REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

on the operation of the arrangements established by Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures

Introduction

1. Everyone is expected to pay their fair share of taxes. If taxes remain unpaid, tax authorities must take recovery action to collect them. The competence of the tax authorities is, however, limited to their own national territory. They cannot recover claims abroad, even though debtors may have moved to or may hold assets in other countries. To address this, the EU has adopted legislation enabling Member States to provide mutual assistance for the recovery of taxes, duties and other measures. This legal framework can be found in Directive 2010/24/EU (the 'Recovery Directive')[1]. Now that the Directive's provisions are transposed into their national legal systems, Member States must assist one another through the exchange of information, the notification of documents, the recovery of tax claims on behalf of an applicant Member State, and the adoption of precautionary measures where necessary.

   Mutual recovery assistance helps to ensure that everyone pays their taxes and prevents tax fraud and budgetary losses for Member States. This promotes fairness and non-discrimination within the EU.

2. The Commission has to report every five years to the European Parliament and the Council on the operation of these recovery assistance arrangements. This report follows up on Commission Report COM(2020) 813 of 18 December 2020[2] and covers the period 2020-2025.

3. In preparation of this report, the Commission launched a comprehensive survey among all Member States in 2025, requesting both quantitative and qualitative data across a wide range of topics concerning tax recovery. The questionnaire focused on the organisation and resources of national Central Liaison Offices, the correct use of e-forms to send and answer assistance requests and compliance with deadlines set by the Recovery Directive, the impact of contested claims and limitation periods, and the availability of precautionary measures. It also aimed at acquiring a better insight into the use of available tools, asking Member States to provide data on their national recovery rates and write-off practices, cooperation with insolvency administrators, the handling of VAT refund requests, and the recovery of VAT that remains unpaid under the One Stop Shop (OSS) scheme[3]. Finally, the survey invited Member States to give their views on the administrative burden, the possibility of multilateral action and other potential reforms of EU legislation, and cooperation with third countries. The replies received were taken into account in the analysis set out in this report. Not all Member States replied in a satisfactory and timely way to this survey though. One Member State did not reply at all.

1. Developments following the previous report

4. The previous report identified **five priority actions**:

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[1] 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 84/1 of 31 March 2010.

[2] Commission Report COM(2020) 813 of 18 December 2020 to the European Parliament and the Council on the operation of the arrangements established by Council Directive 2010/24/EU.

[3] Under the Union OSS framework, taxable persons established in an EU Member State and supplying goods or services to private customers in other Member States can declare and pay in their own Member State (the Member State of OSS identification) the VAT due in those other Member States (Member States of consumption). The Member State of OSS identification collects this VAT and subsequently transfers it to the Member States of consumption.

1) Improving the collection of statistical data on the use of recovery assistance, in order to have a better evaluation of the efficiency and effectiveness of mutual recovery assistance, taking account of the need to avoid or limit additional workload for the national tax authorities. Special attention should also be paid to the link between the workload of incoming requests for assistance and the administrative resources deployed in the requested Member State;
2) Examining problems at the level of individual Member States relating to national recovery rules or practices that hamper the smooth functioning of mutual recovery assistance, in order to address these issues;
3) Examining needs and ways to improve the functioning of the recovery assistance system at EU level;
4) Developing the knowledge and awareness of the mutual recovery assistance legislation, both by national tax authorities and taxpayers;
5) Examining possibilities and ways to promote and facilitate recovery assistance with third countries, taking account of the EU's competence and priorities.

5. On the follow-up of these priority actions, the **following developments** can be reported:

1) To facilitate and improve the collection of statistical data[4], the Commission developed a tool to collect the statistics in an automated way. A test in the first half of 2025 confirmed its overall reliability, although its accuracy still depends on the correct use of the electronic forms for recovery assistance requests and follow-up.
From 2026 (for statistics relating to recovery assistance in 2025), additional relevant data are collected, such as the timeliness of replies and the number and reasons of revisions of assistance requests. Automated collection of statistical data not only enhances the reliability of data reported by Member States but also contributes to reducing the administrative burden on them.
2) Following the examination of issues raised at the level of individual Member States, the Commission has launched in 2023 EU pilot actions in relation to 8 Member States concerning the access of the national authorities responsible for recovery to information on bank accounts and other assets in order to fulfil requests for information that is relevant for tax recovery purposes. These actions have led to several clarifications and amendments of national laws, improving the capacity of these authorities to provide the necessary information to respond to a request from another Member State on assets held in their jurisdiction.
3) Moreover, in October 2024, the Commission started an infringement procedure asking a Member State (Malta) to take corrective measures: claims from other jurisdictions were not treated as directly enforceable but required prior validation by national courts. This practice conflicted with Article 12(1) of the Recovery Directive, which grants immediate executive effect to the uniform instrument permitting enforcement in the requested State. This infringement procedure has been closed following the entry into force of legislative amendments in 2025 to bring national rules into line with EU law.
4) The Commission also promoted knowledge and awareness of recovery assistance legislation, both by national tax authorities and taxpayers, through various initiatives: regular meetings of the Recovery Expert Group, dedicated Fiscalis workshops for new officials, thematic workshops on specific issues such as the protection of taxpayers'

[4] According to Article 27(1) of Directive 2010/24, each Member State must report yearly statistical data relating to the number of requests for information, notification, recovery or precautionary measures sent to each requested Member State and received from each applicant Member State over the year; and the amount of the claims for which recovery assistance is requested and the amounts recovered.

rights, and the launch of an e-learning module on the use of electronic forms. These activities complemented national training efforts.

5) Recovery assistance was also addressed in international negotiations. A new framework was agreed with the United Kingdom under the Trade and Cooperation Agreement[5], while provisions were included in the Association Agreement negotiated with Andorra and San Marino[6] and negotiations were held with Switzerland and Norway[7]. These initiatives help extend recovery cooperation beyond the EU.
In the context of agreements negotiated with the United Kingdom and certain bilateral initiatives by Member States, the Commission has identified challenges in ensuring consistency with Union law. Where needed, the Commission has intervened to clarify the legal framework and secure the necessary adjustments, so that the agreements are aligned with EU rules. There have been reminders that taxes and duties that fall within scope of the recovery assistance provisions of the Trade and Cooperation Agreement between the EU and the UK should not be covered by the corresponding provisions of agreements and memorandums of understanding that Member States negotiate with the UK. Likewise, it was clarified that bilateral arrangements between EU Member States and the UK should not contravene the recovery assistance provisions of the UK Withdrawal agreement and its Protocol on Ireland/Northern Ireland[8].

2. Tax recovery assistance between Member States: how effective is it?

2.1. Numbers of requests, amounts requested and actually recovered[9]

6. The number of assistance requests has increased significantly in recent years. This trend is reflected in the increasing use of all types of requests for cross-border cooperation in tax recovery. These are requests for information that is foreseeably relevant to the applicant authority in the recovery of its claims, requests for notification to the addressee of documents relating to the recovery of such claims, requests for precautionary measures to guarantee the future recovery of claims, and requests for recovery measures.

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5 OJ L 149/10 of 30 April 2021. The new provisions on mutual tax recovery assistance are laid down in the Protocol on administrative cooperation and combating fraud in the field of VAT and on mutual assistance for the recovery of claims relating to taxes and duties, which is an Annex to this Trade and Cooperation Agreement.

6 Proposal for a Council Decision on the conclusion, on behalf of the European Union, of the Agreement establishing an association between the European Union and the Principality of Andorra and the Republic of San Marino, respectively, COM(2024) 189 final of 26 April 2024.
Once adopted, the Andorra Protocol attached to this Agreement will provide for new rules on recovery assistance for claims relating to import duties and export duties. These new rules are laid down in Article 25 of the Andorra Protocol, replacing the rules previously adopted under Articles 4-24 of Decision No 1/2003 of the EC-Andorra Joint Committee of 3 September 2003, OJ L 253/3 of 7 October 2003. Future provisions on mutual assistance for the recovery of all tax claims should be agreed with Andorra and San Marino within a period of four years from the entry into force of the Association Agreement (Article 63 of the proposed Association Agreement).

7 The current negotiations with Norway aim at extending the scope of the recovery assistance under the existing agreement between the EU and Norway on administrative cooperation, combating fraud and recovery of claims in the field of VAT (OJ L 195/1 of 1 August 2018).

8 See report from the Commission to the Council and the European Parliament on the negotiation of bilateral arrangements or agreements between EU Member States and the United Kingdom, relating to administrative cooperation in the field of VAT or recovery assistance for any taxes, in accordance with Article 8(2) of Council Decision (EU) 2021/689, doc. COM(2025) 16 final of 28 January 2025.

9 It is to be noted that, only from 2025, the statistics are collected via an automated tool used by all the Member States.

Table 1: total numbers of requests received by all Member States (2020-2025)

	Requests for information	Requests for notification	Requests for precautionary measures	Requests for recovery	Total number of requests
2020	19 453	1 592	90	18 791	39 926
2021	21 952	1 488	124	20 711	44 275
2022	19 589	1 181	145	20 750	41 665
2023	22 058	1 202	297	28 325	51 882
2024	28 833	1 366	194	36 525	66 918
2025	29 792	1 796	526	39 397	71 511

Some Member States received more assistance requests than others. An overview of the number of requests each Member State received in 2024-2025 is provided in Annex 1.

7. Also recovered amounts have shown an overall upward trend in recent years, but they are much lower than the amounts for which assistance is requested.

Table 2: overview of amounts for which assistance was requested and recovered amounts (2020-2025)

	Amounts for which recovery is requested (as reported by the applicant Member States)	Recovered on request from other Member States, before deduction of the own costs (reported by the requested Member States)	Recovered on requests to other Member States (reported by the applicant Member States)
	in € (rounded to 1 000)	*in € (rounded to 1 000)*	*in € (rounded to 1 000)*
2020	2 424 528 000	76 265 000	66 256 000
2021	2 604 570 000	65 794 000	82 008 000
2022	2 337 326 000	83 277 000	111 284 000
2023	2 991 038 000	104 427 000	129 637 000
2024	3 878 215 000	123 802 000	177 977 000
2025	5 083 807 000	151 427 000	150 471 000

2.2. On Member States' efforts to provide mutual tax recovery assistance

8. There is a large difference between the amounts for which recovery assistance is requested and the amounts reported (by both the applicant and requested Member States) as actually recovered (Table 2). It should however be noted that:
   - recovery assistance is generally used as a last resort, after national recovery measures have been exhausted[10]. This means that recovery assistance requests generally relate to difficult cases, concerning old(er) claims;
   - recovery actions usually need time. Even when recovery is (partly) successful, it typically only produces results after a certain period, rather than in the year of the request concerned;

[10] According to Article 11(2) of the Recovery Directive, before requesting recovery from another Member State, the applicant Member State must first use its own national recovery procedures, except where it is obvious that there are no assets for recovery in the applicant Member State or that such procedures will not result in the payment in full of the claim, and the applicant authority has specific information indicating that the person concerned has assets in the requested Member State, or where recourse to such procedures in the applicant Member State would give rise to disproportionate difficulty.

- the automatically collected statistics on amounts actually recovered (available since 2025) do not always include data on partial recoveries, which form part of ongoing recovery actions, insofar as these data are not always systematically reported in the communication by the requested authorities to the applicant Member States;
- data on the total amounts directly paid are not available. The statistics on the amounts actually recovered, as reported by the requested Member States – and, from 2025, the statistics collected via the automated tool – do not account for amounts paid directly by debtors to the applicant Member State, following a recovery request to the requested Member State. In 2025, such direct payments occurred at least 6 116 times (2 622 partial payments and 3 494 full payments of the claim);
- the 'performance rate' and the outcomes of the recovery actions taken by requested authorities depend on multiple factors which are not within their control. First, when a recovery request is sent, it is uncertain, or it may be uncertain, whether the debtor or assets can be found in the requested Member State. If there are no recovery possibilities in the requested Member State, then the requested authorities cannot take any successful recovery actions. Moreover, debtors may successfully challenge the validity of a claim, possibly even after the initiating of the recovery assistance proceedings. Claims which are annulled or reduced afterwards are not reported in the statistics (as the statistics take account of the amounts mentioned in the initial request)[11].

9. Nevertheless, it can be concluded on the basis of the information collected that requested administrations do not always make sufficient efforts to fulfil the requests they receive. The follow-up is not always systematic and communication on the fulfilment of requests is often untimely and inaccurate, in particular with requests for recovery.

   Since 2025, statistics are collected on the timeliness of acknowledgements of receipt of assistance requests and of further follow-up messages concerning the execution of assistance requests. These statistics, however, need to be collected over a longer period before analysing them can give a fully accurate picture of the efforts of requested Member States to fulfil assistance requests on time.

2.3. Main issues encountered in the execution of recovery requests

10. In a report of 2017 on the use of mutual tax recovery assistance between the EU Member States, it was observed that *it results from the consultations of the Member States' tax authorities that recovery assistance is working well in simple situations (e.g. border workers), where recovery assistance provides a solution for the lack of cross-border competence of the tax authorities. However, in other situations – in particular where the non-collection is due to the fraudulent intention of the debtor – the recovery assistance is*

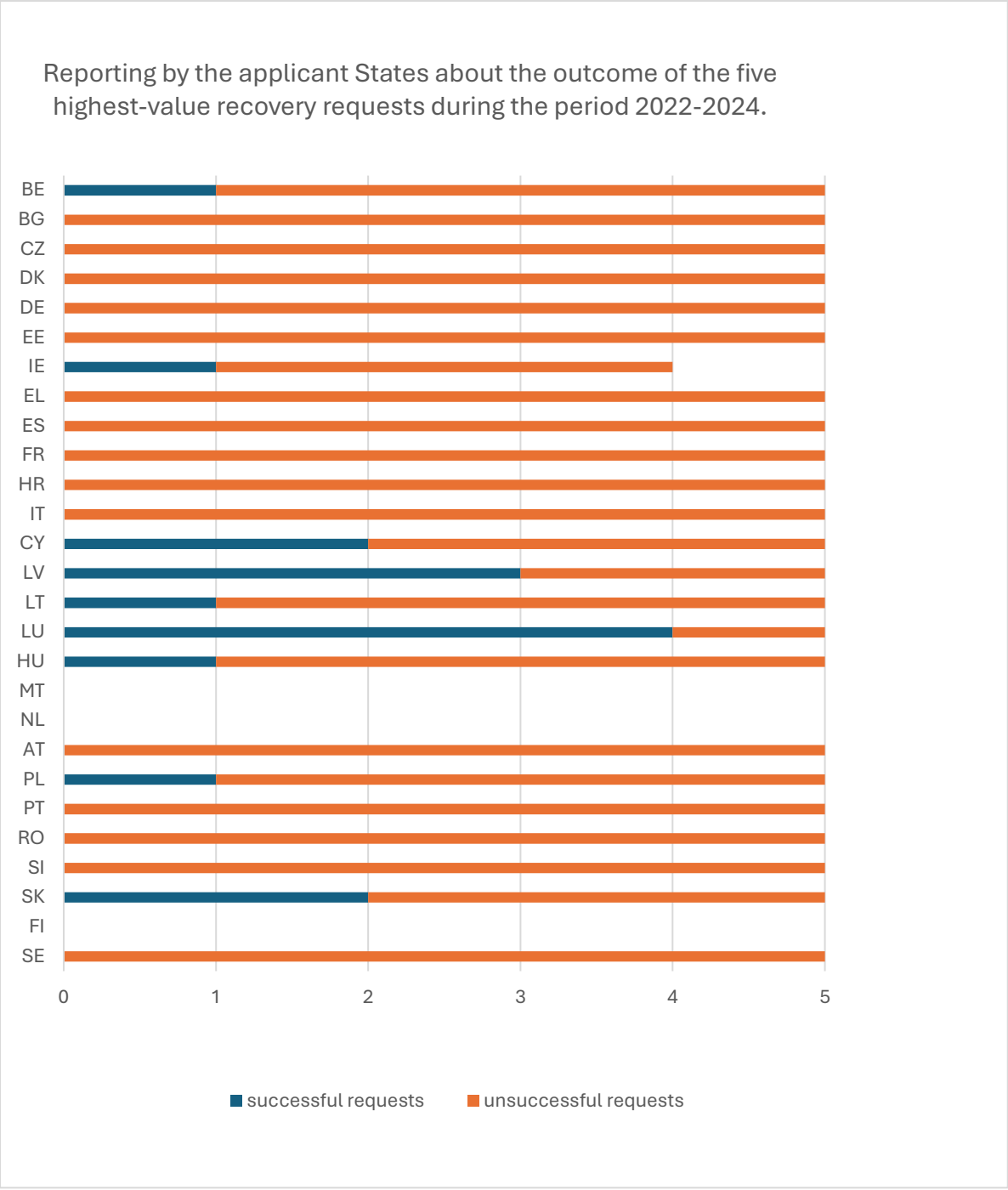
[11] Examples of other factors that are out of the hands of the requested authorities:
1. One applicant Member State may send requests to several Member States relating to the same claim. In that case, the claim should (can) only be recovered once. Even if that claim is fully recovered in one Member State, the recovery assistance rate in the other Member States will not show this claim as fully recovered but as not recovered at all.
2. If an applicant Member State sends a request for recovery of a VAT refundable amount, the recovery assistance statistics tool will not take account of the amount of the VAT refund that is seized, but it will take account of the full amount of the unpaid tax debt (which may be much higher than the amount of the refundable VAT), thereby distorting a recovery assistance rate that would be calculated on the basis of these figures.
3. A Member State received a recovery request for an exceptional amount of more than EUR 500 000 000. The possible non-recovery of this single claim could have a disruptive effect on the general recovery rate of the requested Member State.

considered to be more difficult, as is the recovery in the applicant Member State itself"[12]. This observation remains valid today. Despite increased recovery amounts, a significant gap persists between requested and recovered amounts.

11. To have a clear view on the reasons for unsuccessful recovery requests, the Commission has invited Member States to analyse in depth the outcome of the five highest-value recovery requests during the period 2022-2024. The information collected confirms there is a significant discrepancy between requested and recovered amounts, indicating that these requests were only partially successful.

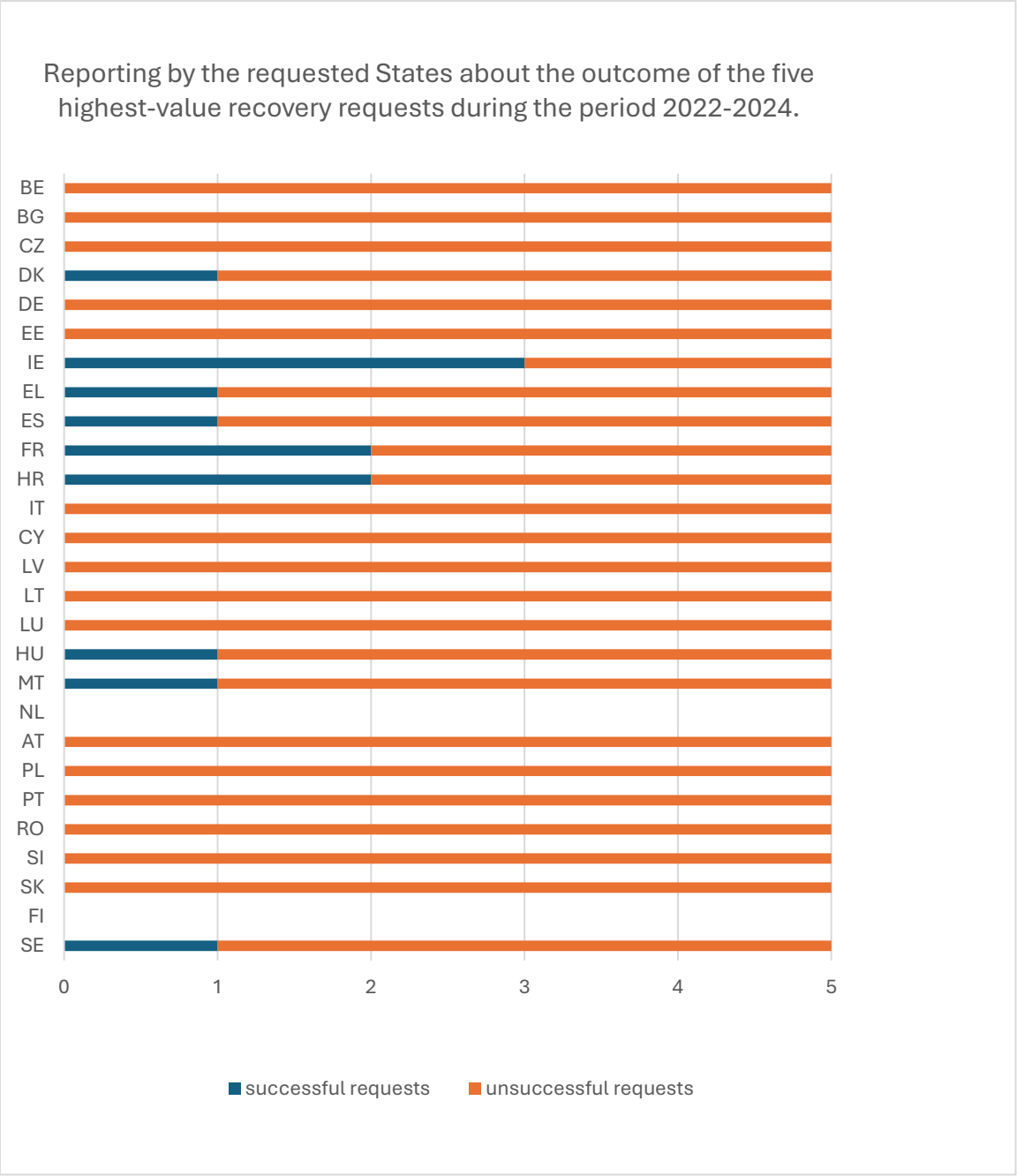
[12] Commission report COM(2017) 778 of 18.12.2017 to the European Parliament and the Council on the use of recovery assistance between the EU Member States, point 2.d.

Table 3: Overview of cases where the recovery was successful or not, reported as applicant State[13]



[13] 'Successful' recovery means that the claims could be fully or partially recovered by the requested State or that direct payments were made to the applicant State; 'unsuccessful' recovery means that nothing or only a limited amount was recovered.
Malta did not send such requests in the period concerned; the Netherlands did not reply to this survey; Finland did not reply to this question.

Table 4: Overview of cases where the recovery was successful or not, reported as requested State[14]



12. According to the information collected, the most common obstacles to effective recovery assistance are the insolvency status of the debtor or, as explained above, the absence of accessible assets in the territory of the requested Member State, and the fact that recovery is no longer possible.

    Fraudulent insolvency cases remain particularly challenging, given the difficulty of tracing assets across borders and the limitations of current cross-border insolvency cooperation.

[14] ' Successful' recovery means that the claims could be fully or partially recovered by the requested State or that direct payments were made to the applicant State; 'unsuccessful' recovery means that nothing or only a limited amount was recovered.
The Netherlands did not reply to this survey; Finland did not reply to this question.

The survey confirmed that timely access to accurate information (up-to-date information about the existence and location of assets, debtors or other persons liable for the tax debt concerned) is a key factor in making recovery assistance successful. Where information is delayed, incomplete or outdated, the efficiency and effectiveness of cooperation is undermined or reduced.

Timely requests for recovery assistance are essential. Delays by applicant Member States in assessing claims and initiating recovery assistance can significantly reduce the chances of a successful recovery.

Recovery efforts are further undermined by lengthy assessment and audit procedures, and lengthy disputes of tax claims. If claims are contested, recovery assistance cannot, in principle, be requested, and the time required to reach a final decision on the tax debt often reduces the likelihood of successful enforcement at a later stage.

In addition, complex and frequently changing tax rules may increase the number of contested claims, leading to further delays and uncertainty.

3. Improving national tax recovery and cross-border recovery assistance

3.1. Improving national tax recovery

13. Non-recovery of taxes leads to considerable tax arrears. Figures on national year-end tax arrears are presented in Annex 2. However, without a common methodology for assessing national tax recovery rates, it is difficult to assess the recovery results in the Member States. Respondents to the survey reported highly heterogeneous methodologies for calculating their national tax recovery rate. Some Member States use time-based indicators (with varying reference periods), while others focus on arrears stock. A few Member States apply enforcement-effectiveness ratios, and some integrate policy objectives. Several Member States exclude uncollectable or suspended debts to measure effective recovery, whereas others rely on broader compliance ratios not directly linked to enforced recovery. As a result, divergences in key definitions (e.g. ‘arrears’, ‘recoverable debt’, ‘withdrawn debt’) limit the comparability of results.
14. While national administrations have continued to adapt their structures and procedures to strengthen recovery assistance, further actions are necessary.
15. Efficient (in particular timely requests and swift execution) and effective tax recovery procedures remain essential. Some administrations have centralised responsibilities or ensured a more integrated approach across different categories of taxes. The effectiveness of this approach depends on the recovery authority having full access to all relevant information so as to apply a global recovery strategy.
16. Good cooperation between tax authorities and insolvency authorities/administrators is also crucial, especially to ensure that decisions on joint liability in fraudulent insolvency cases can lead to effective recovery.
17. Efforts are required to reduce the duration of assessment and contestation procedures. Simplification of tax rules, acceleration of tax investigations, and the streamlining of dispute procedures are key to prevent delays that undermine recovery prospects.
18. A new Fiscalis Project Group (FPG 069) was launched in 2026 to identify ways to improve tax debt collection and recovery, using comparative analysis, digital transformation and collaborative intelligence. This Fiscalis Project Group will be an opportunity to get more insight into the actual performance of national recovery procedures. The outcome of this project will help to identify further opportunities and areas for improvement.

3.2. Improving cross-border tax recovery assistance

19. To optimise the execution of cross-border requests, requested tax authorities should ensure that recovery is carried out efficiently and effectively, without unnecessary delays.

20. In 2025, the EU AIAC Community[15] issued a guidance note on how to mitigate the risk of non-payment of taxes by involving recovery in the multilateral controls and other advanced international administrative cooperation activities for assessment and control of taxes.

21. In addition to looking at national recovery procedures, the main objective of the above-mentioned Fiscalis Project Group (FPG 069) is to improve the effectiveness, speed, and fairness of tax debt collection and recovery across EU Member States by setting up a fast-track collaboration mechanism for large-scale, cross-border tax cases.

22. A Fiscalis Project Group (FPG046) was set up in 2024 to improve the payment and recovery processes within the VAT One Stop Shop (OSS) system as well as to reflect on how to deal with the tax consequences of the non-payment of the VAT due or the opening of insolvency proceedings against OSS-registered companies. Further research is ongoing to measure the scope of the problem.

    Under the Union OSS system, the Member State of (OSS) identification collects the VAT and distributes it to the Member States of consumption. However, responsibility for recovering unpaid VAT lies with the Member States of consumption, even though the taxpayer is not established there. This requires the Member States of consumption to submit recovery requests to the Member State of OSS identification. This division of responsibilities between the Member States of OSS identification and the Member States of consumption creates an additional administrative burden, especially when multiple Member States of consumption send requests for assistance concerning the same debtor.

    This Fiscalis Project Group concluded that further discussion is needed on ways to improve the recovery of VAT that remains unpaid under the Union OSS scheme. Different options have been proposed, including amending relevant provisions of the VAT Directive (Directive 2006/112/EC) to allow the Member State of OSS identification to assume direct responsibility for recovery of unpaid OSS-VAT. Other policy options could consist of simplifying the procedure under the Recovery Directive relating to OSS-VAT claims, for example by removing the requirement for a uniform notification form or a uniform instrument permitting enforcement, given that the Member State of OSS identification already holds the relevant information on the unpaid OSS-VAT.

23. Questions have also been raised with regard to the current practice of attachment of VAT refundable amounts. Article 48 of Regulation (EU) 904/2010 allows a VAT refund due to a taxpayer in one Member State to be transferred directly to another Member State where that taxpayer has outstanding debts. While this procedure facilitates recovery, it currently requires the debtor's consent. In the absence of such consent, Member States must submit recovery assistance requests, which increase the administrative burden for both the applicant and the requested Member States. According to statistics provided by Member States, in 2025, at least 912 recovery requests related to VAT refundable amounts were recorded.

[15] European Union Advanced International Administrative Cooperation Community, which aims at fostering the use of simultaneous or multilateral controls, joint audits, the presence of officials in foreign administrative offices and participation in administrative enquiries.

4. Conclusions

24. Mutual recovery assistance under the Recovery Directive has become an increasingly important tool for ensuring fair taxation and protecting public revenues in the EU. Requests and recovered amounts have increased significantly, showing the overall value of the current system.

25. Complex or high-value claims remain difficult to enforce, however. The efficiency and effectiveness of recovery actions are limited by a lack of accessible assets, insolvency situations, lengthy assessment and audit procedures and lengthy disputes.

26. The survey and exchanges with the national administrations underline the importance of further improvements at both national and cross-border level, to cope with the continuous increase of numbers of requests. In particular, attention could be paid to:
    - simplifying rules to reduce the time needed for assessment and audit procedures and to reduce contestations and delays;
    - investing in efficient collection and recovery procedures and adequate administrative capacity in applicant and requested Member States, as well as by exploring opportunities offered by AI and digital technologies with the appropriate safeguards;
    - improving the cooperation between tax (recovery) authorities and courts and other authorities dealing with insolvency cases;
    - ensuring consistent and timely follow-up of recovery assistance requests;
    - dealing with difficulty in identifying the localisation of assets, because information exchange under Directive 2011/16/EC on administrative cooperation does not provide real-time access to up-to-date information about assets abroad;
    - dealing with the gaps in the cooperation between tax recovery authorities and authorities managing insolvency procedures.

27. The Commission will support the work of the Fiscalis Project Group on recovery and use its outcome to feed future analysis and possible actions. In particular, the Commission will consider how operational practices can be improved in large cross-border recovery cases. The aim is to assess whether more coordinated, multilateral cooperation – adding to the current bilateral cooperation – between Member States could enhance effectiveness, especially in complex cases involving multiple Member States, where bilateral approaches may be less efficient.

28. In view of the negative impact of lengthy contestations on the recovery of taxes, the Commission intends to examine to what extent the use of precautionary measures to secure the recovery of contested claims can be improved. At present, the number of requests for precautionary measures remains low. The Fiscalis Project Group project could help to assess whether this is (partly) due to the lack of clear and/or harmonised procedures for the adoption of precautionary measures in cross-border cases.

29. Together with the Member States, the Commission will further explore preferred options to improve the recovery of VAT that remains unpaid under the Union OSS scheme and to facilitate the direct transfer of the VAT refund due to a taxpayer in one Member State to another Member State where that taxpayer has outstanding debts.

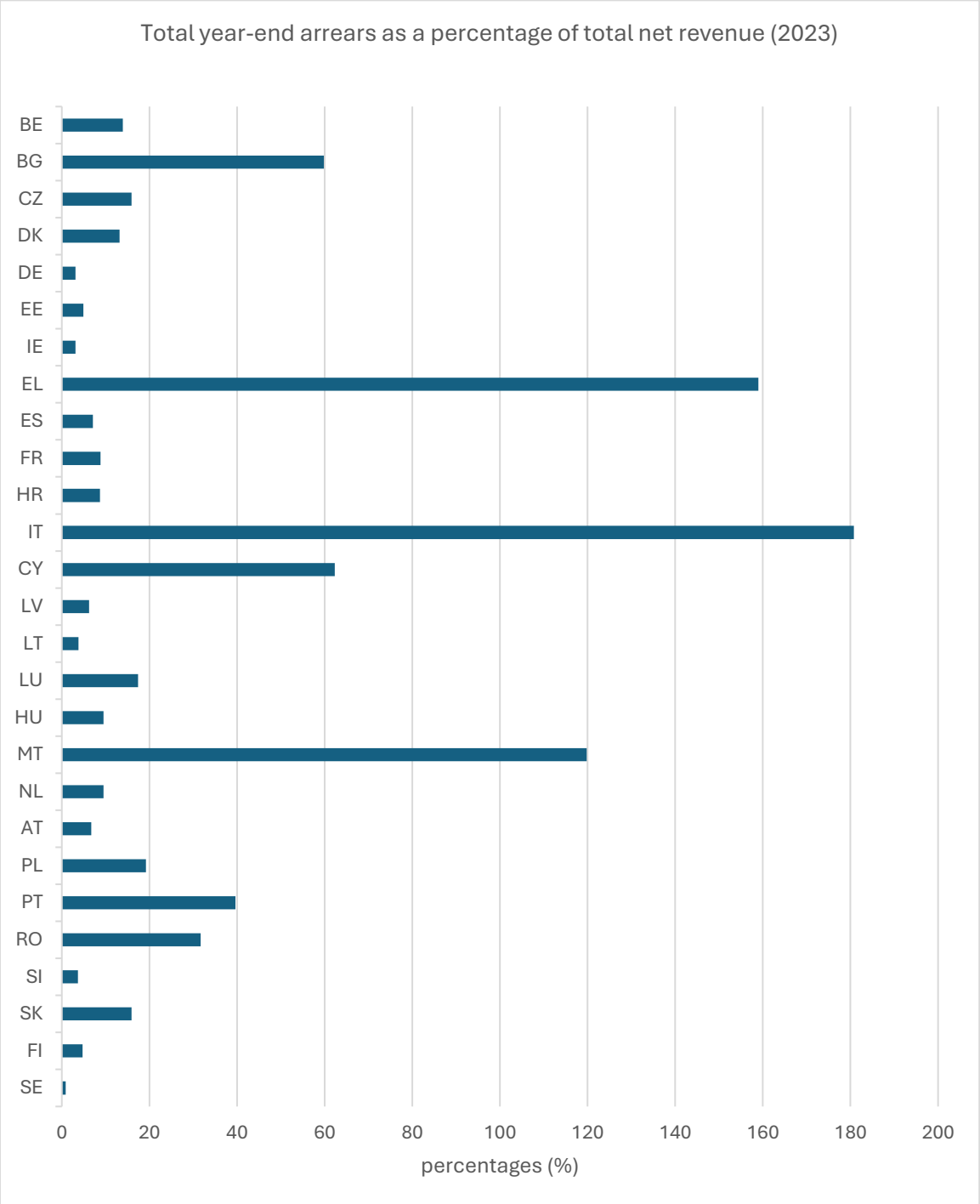
30. The Commission will continue to support administrations through guidance, monitoring and, where appropriate, legislative initiatives. It will also aim at developing recovery assistance in negotiations with third countries. Member States are encouraged to continue working together with the Commission to ensure the successful implementation of these actions.

Annex 1. Overview of the numbers of requests received by each Member State (2024-2025)

	Requests for information		Requests for notification		Requests for precautionary measures		Requests for recovery	
	2024	2025	2024	2025	2024	2025	2024	2025
BE	1 034	944	53	58	25	33	1 764	2 126
BG	1 940	2 195	65	72	10	13	766	866
CZ	331	537	44	18	0	4	406	562
DK	214	175	30	17	0	12	517	399
DE	2 668	2 374	220	325	19	62	5 143	4 186
EE	153	175	12	11	3	27	386	407
IE	290	256	22	57	0	95	512	692
EL	454	597	10	5	2	5	157	244
ES	1 364	1 281	50	70	11	8	1 920	1 713
FR	1 474	2 289	62	163	3	122	3 537	3 839
HR	749	737	17	28	2	2	307	661
IT	1 527	1 427	83	72	13	15	1 561	1 545
CY	141	160	19	15	3	3	786	431
LV	313	296	23	14	1	4	166	213
LT	1 705	1 987	20	26	48	39	6 318	6 735
LU	796	649	29	34	6	19	1 583	2 077
HU	896	1 173	59	53	12	7	422	938
MT	57	82	20	69	9	0	154	673
NL	1 671	1 692	77	127	10	12	2 405	2 013
AT	658	834	38	47	6	6	1 028	1 460
PL	2 842	2 856	229	332	3	11	2 995	3 830
PT	678	675	21	16	2	11	587	617
RO	5 932	5 562	99	80	2	4	1 848	2 001
SI	226	217	11	24	1	1	383	400
SK	371	405	23	24	5	8	393	402
FI	76	46	13	8	0	1	191	107
SE	273	171	17	31	0	2	299	260
Total	**28 833**	**29 792**	**1 366**	**1 796**	**194**	**526**	**36 525**	**39 397**

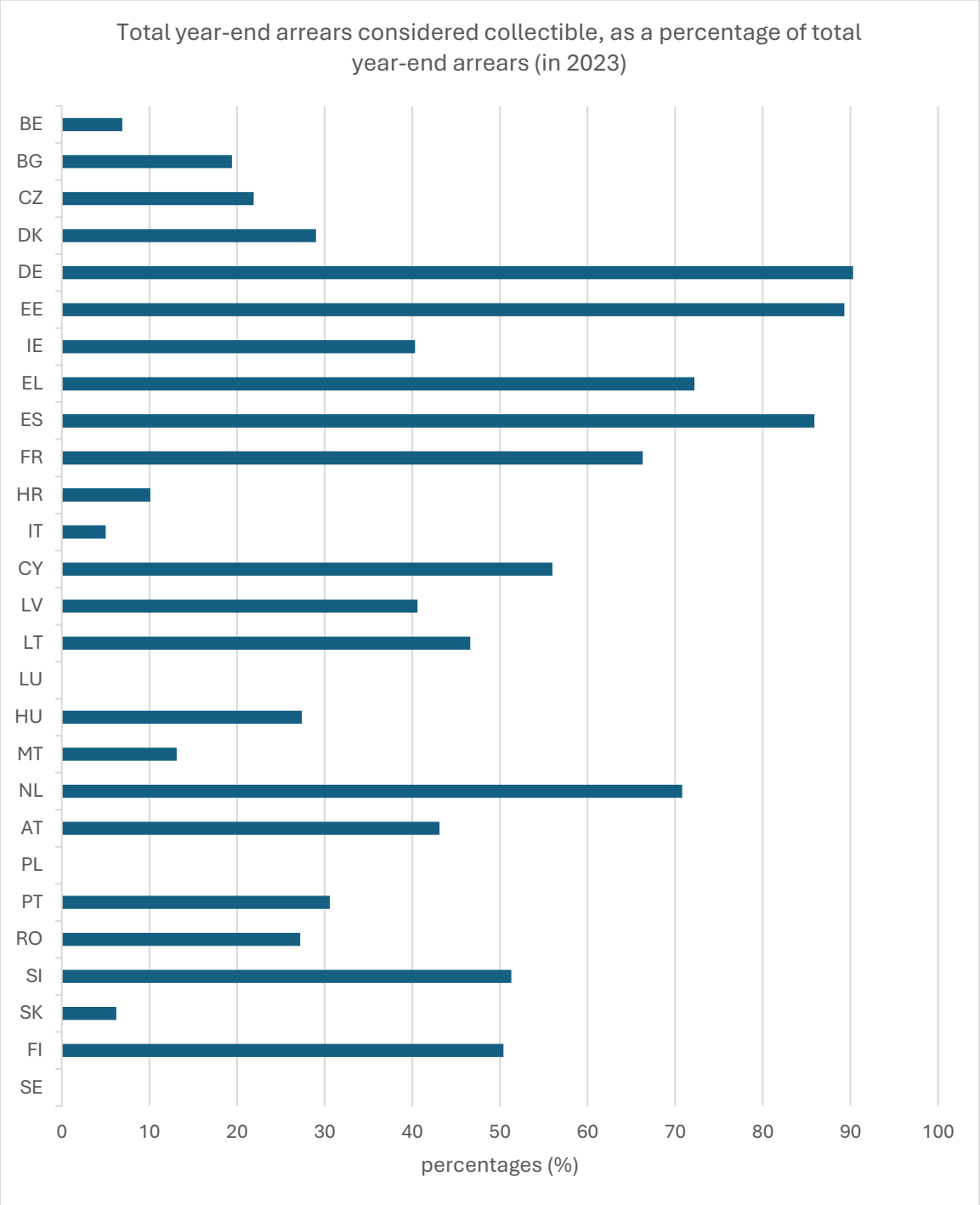
Annex 2: national tax recovery arrears indicators

The table below presents an overview of the total year-end arrears as a percentage of total net revenue (data for 2023)[16].



[16] Data taken from the OECD tax administration report 2025, p. 105, figures 7.2 and 7.3 (Tax Administration 2025 | OECD). Source: ADB, CIAT, IOTA, IMF, OECD, International Survey on Revenue Administration, Table D.41 Arrears ratios: Closing stock and collectable arrears, http://isoradata.org.

The table below presents an overview of the total year-end arrears that are considered collectable, as a percentage of total year-end arrears (data for 2023)[17].



[17] Data taken from the OECD tax administration report 2025, p. 106, figure 7.4 (Tax Administration 2025 | OECD). Source: ADB, CIAT, IOTA, IMF, OECD, International Survey on Revenue Administration, Table D.41 Arrears ratios: Closing stock and collectable arrears, http://isoradata.org.