



2023/2408

31.10.2023

COUNCIL DECISION (EU) 2023/2408

of 16 October 2023

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

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 113, in conjunction with Article 218(9) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) 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 ⁽¹⁾ (the 'Trade and Cooperation Agreement') was concluded by the Union by means of Council Decision (EU) 2021/689 ⁽²⁾ and entered into force on 1 May 2021.
- (2) 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 the recovery of claims relating to taxes and duties (the 'Protocol') provide for a solid legal framework for cooperation with regard to the fight against fraud and the recovery of claims. Such cooperation will benefit from most of the tools currently used by the Member States for administrative cooperation and the recovery of claims.
- (3) The Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties (the 'Trade Specialised Committee') established by the Trade and Cooperation Agreement is to make recommendations and adopt decisions, in order to ensure the proper functioning and implementation of the Protocol.
- (4) During its third meeting, the Trade Specialised Committee is to adopt a decision on the procedure for the conclusion of service level agreements and other decisions concerning the proper functioning and implementation of the Protocol.
- (5) It is appropriate to establish the position to be taken on the Union's behalf within the Trade Specialised Committee, as the service level agreements and other decisions to be adopted by the Trade Specialised Committee will be binding on the Union,

HAS ADOPTED THIS DECISION:

Article 1

The position to be taken on the Union's behalf in the third meeting of the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties (the 'Trade Specialised Committee'), 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, is set out in the draft Decisions of the Trade Specialised Committee attached to this Decision.

⁽¹⁾ OJ L 149, 30.4.2021, p. 10.

⁽²⁾ Council Decision (EU) 2021/689 of 29 April 2021 on the conclusion, on behalf of the Union, of 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, and of the Agreement between the European Union and the United Kingdom of Great Britain and Northern Ireland concerning security procedures for exchanging and protecting classified information (OJ L 149, 30.4.2021, p. 2).

Article 2

The position to be taken on the Union's behalf in the third meeting of the Trade Specialised Committee as regards the new forms for assistance with administrative notifications set out in the draft Decision of the Trade Specialised Committee attached to this Decision on standard forms for the communication of information and statistical data shall, in addition to the position to be taken as referred to in Article 1 of this Decision, be to agree to a future adjustment of the forms contained in Annex I to that draft Decision, so as to bring them in alignment with the Exchange of Forms (EoF) system referred to in Annex II to Commission Implementing Decision C(2019) 2866 ⁽³⁾. The Union shall seek to agree with the United Kingdom that, pending such alignment, the full use of those features will be made on a voluntary basis by both Parties.

Article 3

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

Done at Luxembourg, 16 October 2023.

For the Council
The President
T. RIBERA RODRÍGUEZ

⁽³⁾ Commission Implementing Decision C(2019) 2866 laying down detailed rules for the application of Council Regulation (EU) No 904/2010 with regard to the standard forms, the automated enquiry of certain information and the service level agreement.

ANNEX I

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, ⁽¹⁾ 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,

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

⁽¹⁾ OJ L 149, 30.4.2021, p. 10.

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, 30.4.2021, 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 (ITSM Web Portal)
[RD.2.]	CCN/CSI Baseline Security Checklist (ITSM Web Portal)
[RD.3.]	https security recommendations of CCN/Mail III Webmail access – 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

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 ⁽²⁾	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'.

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.

⁽²⁾ ITIL:

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

http://www.best-management-practice.com/gempdf/itSMF_An_Introductory_Overview_of_ITIL_V3.pdf

In case of events of force majeure, the applicability of the SLA 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 email and outside those working hours by email. 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 ⁽³⁾ 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

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 ⁽⁴⁾ and follow-up mechanism for any problems affecting the exchanges under the Protocol.

⁽³⁾ Use of principles described in the incident management in ITIL is recommended.

⁽⁴⁾ Linked to Problem and Change management processes of ITIL.

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 ⁽⁵⁾

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.

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

⁽⁵⁾ 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.ccnci.ccncsi.int:8080/portal/DesktopDefault.aspx?tabid=1>).

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

ANNEX II

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, ⁽¹⁾ ('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:

1. Regulation (EU) 2021/847 of the European Parliament and the Council ⁽²⁾ lays down the rules for the development, operation and maintenance of the European Information Systems.
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) 2021/847, 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.

⁽¹⁾ OJ L 149, 30.4.2021, p. 10.

⁽²⁾ Regulation (EU) 2021/847 of the European Parliament and of the Council of 20 May 2021 establishing the 'Fiscalis' programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013 (OJ L 188, 28.5.2021, p. 1.

*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.
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*

ANNEX III

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, ⁽¹⁾ 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.
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.

⁽¹⁾ OJ L 149, 30.4.2021, p. 10.

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 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

ANNEX IV

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, ⁽¹⁾ ('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.
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 ⁽²⁾ and Council Directive 2010/24/EU ⁽³⁾ 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.

⁽¹⁾ OJ L 149, 30.4.2021, p. 10.

⁽²⁾ 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).

⁽³⁾ 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).

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.

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: His 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*

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

— General request/exchange	☐ I, requested authority, will not be able to reply within the following deadlines:
— Request for information	— 3 months
— Spontaneous exchange of information	— 1 month for information that is already in my possession
☐ Feedback on spontaneous exchange of information is requested	Reason for delay:
— Anti-fraud request/exchange	

— Request for information	
— Missing Trader Fraud – Registration control/Business activity	
— Spontaneous supply of information	
☐ Feedback on spontaneous information is requested	
	☐ Expected time of reply:
	☐ 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) ☐ Feedback on the reply is requested

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.

B) REQUEST FOR GENERAL INFORMATION

Requesting authority	Requested authority	Requested authority ^(*)
B1 VAT identification number (if not, tax identification number)	B1 VAT identification number (if not, tax identification number)	
	— Please fill in	
	— Please confirm	— I confirm — I do not confirm
VAT number:	VAT number:	VAT number:
☐ VAT number not available	☐ VAT number not available	☐ VAT number not available
Tax identification number:	Tax identification number:	Tax identification number:

^(*) 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).

B2 Name	B2 Name — Please fill in — Please confirm	— I confirm — I do not confirm Name:
B3 Trading name	B3 Trading name — Please fill in — Please confirm	— I confirm — I do not confirm Trading name:
B4 Address	B4 Address — Please fill in — Please confirm	— I confirm — 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): — Please fill in — Please confirm	— I confirm — 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 — Please fill in — Please confirm Date of commencement of activity	— I confirm — I do not confirm Date of commencement of activity

B7 Date of cessation of activity	B7 Date of cessation of activity — Please fill in — Please confirm Date of cessation of activity	— I confirm — I do not confirm Date of cessation of activity
B8 Names of the managers/directors	B8 Names of the managers/directors — Please fill in — Please confirm	— I confirm — 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 — Please fill in — Please confirm	— I confirm — I do not confirm
B10 Nature of the activity	B10 Nature of the activity — Please fill in — Please confirm	— I confirm — 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 ⁽⁵⁾	(b) Actual principal activity	(b) Actual principal activity
B11 Nature of the transaction	Nature of the transaction B11 Goods/services involved — Please fill in — Please confirm	Nature of the transaction B11 Goods/services involved — I confirm — I do not confirm

⁽⁵⁾ Actual principal activity means the real main activity carried out by the business (as opposed to another possibly declared one).

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: ☐ VAT information exchange system (VIES) ☐ Other		
B13 Supply of services from one country to another		
From	Period	Period
To	Amount	Amount
Sources: ☐ VIES ☐ Other		

C) ADDITIONAL INFORMATION

Registration

- ☐ C1 The taxable person in the requested State (☐)the taxable person in the requesting State (☐) is currently not identified for VAT purposes.

According to the VIES or other sources, supplies have been made after the date of cessation of the activity. Please explain.

- ☐ C2 The taxable person in the requested State (☐)the taxable person in the requesting State (☐) is not identified for VAT purposes.

According to the VIES or other sources, supplies have been made before the date of registration. Please explain.

Transactions of goods/services

Goods

- ☐ C3 According to the VIES or other sources, the taxable person in the requested State made supplies of goods but the taxable person in the requesting State either:
- did not declare a purchase of the goods;
 - denies receipt of the goods;
 - declared a purchase for a different amount and the declared amount is:
Please investigate and explain.
- ☐ I attach copies of documents in my possession.
- ☐ C4 The purchase declared by the taxable person in the requesting State does not correspond with the information from VIES or other sources. Please investigate and explain.
- ☐ C5 Please provide the addresses where the goods were delivered.

Addresses:

- ☐ C6 The taxable person in the requesting State claims to have made supply to a person in the requested State. Please confirm that the goods were received and whether they were:
- | | | |
|---|-------|------|
| ☐ accounted for: | — Yes | — No |
| ☐ declared/paid by a taxable person in the requested State | — Yes | — No |

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

Prior/onward movement of the goods

- ☐ C7 From whom were the goods purchased? Please provide names, trading names and VAT numbers in box C41.
- ☐ C8 To whom were the goods sold on? Please provide names, trading names and VAT numbers in box C41.

Services

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

☐ I attach copies of documents in my possession.

☐ C10 The 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.

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

Addresses:

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

☐ accounted for:	— Yes	— No
---	-------	------

☐ declared/paid by a taxable person in the requested State	— Yes	— No
---	-------	------

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

Transport of goods

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

Name and/or VAT identification number and address:

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

Name and/or VAT identification number and address:

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

Name and/or VAT identification number and address:

Invoices

☐ C16 Please provide the amount invoiced and currency.

 Payment

☐ C17 Please provide the amount paid and currency.

☐ 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.

From:

Name of the account holder:

IBAN number or account number:

Bank:

To:

Name of the account holder:

IBAN number or account number:

Bank:

☐ C19 Please provide the following details where the payment was made in cash:

- ☐ Who handed over the money, to whom, where and when?
- ☐ What document (cash receipt, etc.) was issued confirming the payment?

☐ C20 Is there any evidence of third party payments? If yes, please provide additional information in box C41	— Yes	— No
--	-------	------

Placing of an order

☐ C21 Please furnish all available details of the person placing the order, how the order was placed and how the contact was established between the supplier and the customer.

Goods covered by special schemes/particular procedures

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

C41 Free text reply box

D) REQUEST FOR DOCUMENTS

Please provide copies of the following documents (where applicable see amount and period in part B12 and B13)

☐ D1	Invoices	— Provided	— Not available
☐ D2	Contracts	— Provided	— Not available
☐ D3	Orders	— Provided	— Not available
☐ D4	Evidence of payments	— Provided	— Not available
☐ D5	Transport documentation	— Provided	— Not available
☐ D6	Creditor's ledger for the taxable person in the requested State	— Provided	— Not available
☐ D7	Debtor's ledger for the taxable person in the requested State	— Provided	— Not available

☐ D8	Call-off stock registers From _____ To _____	— Provided	— Not available
☐ D9	One-stop-shop/import one-stop-shop records From _____ To _____	— Provided	— Not available
☐ D10	Bank account statements From _____ To _____	— Provided	— Not available
☐ D11	Others	— Provided	— Not available

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 ^(*)
F1 VAT identification number (if not, tax identification number)	F1 VAT identification number (if not, tax identification number) — Please fill in	

^(*) 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).

VAT number:	— Please confirm VAT number:	— I confirm — I do not confirm VAT number:
☐ VAT number not available	☐ VAT number not available	☐ 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:
F4 The following dates in the format (YYYY/MM/DD):	F4 The following dates in the format (YYYY/MM/DD): — Please fill in — Please confirm	— I confirm — 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 — Please fill in — Please confirm	— I confirm — 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 — Please fill in — Please confirm	— I confirm — 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

☐ F7	Are the persons referred to in F5 and F6 (with date of birth if known) contained in any of your databases?	— Yes — No
☐ F8	Do those persons referred to in F5 and F6 have a financial criminal record?	☐ The information cannot be given for legal reasons. — Yes — No
☐ F9	Do those persons referred to in F5 and F6 have a history of involvement in missing trader fraud or other type of fraud?	☐ The information cannot be given for legal reasons. — Yes — No
☐ F10	Are those persons referred to in F5 and F6 either resident at or connected with the address given?	— Yes — No
☐ F11	Is the stated address residential/business/temporary accommodation/accountant/other?	— Yes — No
☐ F12	What is the business activity?	
☐ F13	Is the business's tax compliance suspect?	— Yes — No
☐ F14	What is the reason for the cancellation of the VAT number?	

☐ F15	Please advise of any associated business ⁽⁷⁾ including their VAT identification numbers and any views as to their credibility.	
☐ F16	Please provide details of known bank accounts of the business in the requested State and any associated businesses.	
☐ F17	Please provide information from recapitulative statements or from Customs declarations on the supplies/purchases of goods/services for the year(s):	
☐ F18	Please provide information from VAT declarations/about payments for the year(s):	
☐ F19	Any additional comments:	

G) SPONTANEOUS SUPPLY OF INFORMATION (MISSING TRADER FRAUD)

Sending authority		Receiving authority	
Identification of the business		Identification of the business	
G1	VAT identification number (if not, tax identification number)	G1	VAT identification number (if not, tax identification number)
VAT number:		VAT number:	
☐	VAT number not available	☐	VAT number not available
Tax identification number:		Tax identification number:	
G2	Name	G2	Name
G3	Address	G3	Address

⁽⁷⁾ This is any business with common directors or other legal, economic or financial links with the business referred to in Heading A.

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 ⁽⁸⁾

Results related to the information provided:

1. The information provided:

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

Type of tax:

Additional assessment:

Penalty:

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

⁽⁸⁾ To be provided by the competent authority receiving the information.

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:	

The undersigned (#1) acting as the agent duly authorised by the applicant authority indicated above, hereby request notification, pursuant to Article PVAT.12 of the Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims, of the following instrument/decision:

Information relating to the person to be notified

— For natural persons:

— For legal entities:

First name:

Family name:

Maiden name:

Date and place of birth:

Date:

Place:

Country:

Address:

Street:

Building identifier:

Suite identifier:

City:

Post code:

Country:

Email:

Information relating to the instrument (or decision)

Nature and subject of the instrument (or decision) to be notified:

Final date for notification:

Other information:

OUTCOME OF THE NOTIFICATION
CERTIFICATE (ARTICLE PVAT.12 OF THE PROTOCOL)

Reference:

N_SS_RR_ 20YYMMDD-000000-000000

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:

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) ⁽¹⁾

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

This notification concerns documents of the competent authorities of the following State: [name of applicant State], which asked for notification assistance, in accordance with Article 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:*

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 ⁽²⁾

☐ *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:*

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_xxxxxxx_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

Country:

Name:

Telephone:

Reference of the file:

Name of the official dealing with the request:

Language skills

B. Office initiating the request

Name:

Address:

Postcode:

Town:

Telephone:

Email:

Reference of the file:

Name of the official dealing with the request:

2. STATE OF THE REQUESTED AUTHORITY

A. Requested authority

Country:

Name:

Telephone:

Reference of the file:

Name of the official dealing with the request:

Language skills

B. Office handling the request

Name:

Address:

Postcode:

Town:

Telephone:

Email:

Reference of the file:

Name of the official dealing with the request:

3. INFORMATION RELATING TO THE REQUEST

- ☐ 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).

For this (these) claim(s), the request is based on the following circumstances:

- ☐ This request is connected to another request of 20YY/MM/DD, which was processed by the requested authority under reference number: [optional]
- ☐ Other:
- ☐ A similar request is sent to the following competent authority(ies) within the State of the requested authority:
- ☐ A similar request is sent to the following competent authority(ies) within the following State(s):
- ☐ I, applicant authority, ask the requested authority not to inform the person(s) concerned about this request.
- ☐ I, applicant authority, confirm that the information to be received will be subject to the secrecy provisions defined in the legal basis quoted above.

4. INFORMATION RELATING TO THE PERSON CONCERNED

A. Information is requested with regard to:

- ☐ For natural persons:

First name(s):

Surname:

Maiden name (name at birth):

Date of birth:

Place of birth:

VAT number:

Tax Identification Number:

Other identification data:

Address of this person: ☐ known – ☐ assumed

— Street and number:

— Details of address:

— Postcode and town:

— Country:

- ☐ Or for legal entities:

Company name:

Legal status:

VAT number:

Tax Identification Number:

Other identification data:

Address of this legal entity: ☐ known – ☐ assumed

— Street and number:

— Details of address:

— Postcode and town:

— Country:

- ☐ Legal representative

Name:

Address of this legal representative: ☐ known – ☐ assumed

— Street and number:

— Details of address:

— Postcode and town:

— Country:

B. Liability: the person concerned is:

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

C. Other relevant information concerning the above persons:

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

5. INFORMATION REQUESTED

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

6. FOLLOW-UP OF THE REQUEST FOR INFORMATION

Date	Nr	Message	Applicant authority	Requested authority
date	1	☐ I, requested authority, acknowledge receipt of the request.		
date	2	I, requested authority, invite the applicant authority to complete the request with the following additional information:		
☐ To be combined with acknowledgment	☐			
date	3	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	I, applicant authority,		
	☐ a	provide on request the following additional information:		
	☐ b	am not able to provide the requested additional information (because:)		
date	5	I, requested authority, acknowledge receipt of the additional information and am now in a position to proceed.		
	☐			
date	6	I, requested authority, do not provide assistance and close the case because:		
	☐ a	I do not have competence for any of the claims to which the request relates.		
	☐ b	the claim is older than foreseen in the Protocol.		
	☐ c	I am not able to obtain this information for the purpose of recovering similar national claims.		
	☐ d	this would disclose a commercial, industrial or professional secret.		
	☐ e	the disclosure of this information would be liable to prejudice the security or be contrary to the public policy of the State.		
	☐ f	the applicant authority did not provide all the required additional information		
	☐ g	other reason:		
date	7			
	☐	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:		
	☐	I have asked for information from other public bodies.		
	☐	I have asked for information from a third party.		
	☐	I am arranging a personal call.		
	☐	other reason:		

date	9	The requested information cannot be obtained because:
	☐	a the person concerned is not known.
	☐	b insufficient data for identification of person concerned.
	☐	c the person concerned has moved away, address unknown.
	☐	d the requested information is not available.
	☐	e other reason:

date	10	
	☐	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:
	☐	a Identity confirmed
	☐	b Address confirmed
	☐	c The following data about the identity of the person concerned have changed (or are added):
		For natural persons:
	☐	First name(s):
	☐	Surname:
	☐	Maiden name:
	☐	Date of birth:
	☐	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
	☐	Email:

☐ 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:

☐ It seems that the person concerned has:

☐ limited means to partially settle the debt

☐ sufficient means/assets for recovery

☐ Comments:

☐ f Debt disputed

☐ person concerned has been advised to contest the claim in the State of the applicant authority

☐ references of the dispute, if available:

☐ further details attached

☐ g Debtor deceased on YYYY/MM/DD

☐ h Name and address of heirs/will executor:

☐ i Other comments:

☐ j I recommend proceeding with recovery procedures

☐ k I recommend not proceeding with recovery procedures

date 12

☐ I, applicant authority, withdraw my request for information.

date 13

☐ Other: comment from ☐ applicant authority or ☐ requested authority:

Model form D – request for notification

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

A. Applicant authority Country: Name: Telephone: Reference of the file: Name of the official dealing with the request: Language skills:	B. Office initiating the request Name: Address: Postcode: Town: Telephone: Email: Reference of the file: Name of the official dealing with the request:
--	--

2. STATE OF THE REQUESTED AUTHORITY

A. Requested authority

Country:

Name:

Telephone:

Reference of the file:

Name of the official dealing with the request:

Language skills:

B. Office handling the request

Name:

Address:

Postcode:

Town:

Telephone:

Email:

Reference of the file:

Name of the official dealing with the request:

3. INFORMATION RELATING TO THE REQUEST

- ☐ 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).

For this (these) claim(s), the request is based on the following circumstances:

- ☐ This request is connected to another request of 20YY/MM/DD, which was processed by the requested authority under reference number: [optional]
- ☐ Other:
- ☐ A similar request is sent to the following competent authority(ies) within the State of the requested authority:
- ☐ Final date for notification of these documents in order to avoid problems with the limitation period (if necessary): 20YY/MM/DD
- ☐ Date before which notification is requested: 20YY/MM/DD (*This date will be mentioned in the Uniform Notification Form communicated to the addressee*) [see Article PVAT. 23(1), 2nd subpara. (b) of the Protocol; see box B.2. of the Uniform Notification Form]
- ☐ Other comments:
-

4. IDENTIFICATION OF THE ADDRESSEE OF THE NOTIFICATION

A. The notification should be made to:

- ☐ For natural persons:

First name(s):

Surname:

Maiden name (name at birth):

Date of birth:

Place of birth:

VAT number:

Tax Identification Number:

Other identification data:

Address of this person: ☐ known – ☐ assumed:

Street and number:

Details of address:

Postcode and town:

Country:

- ☐ Or for legal entities:

Company name:

Legal status:

VAT number:

Tax Identification Number:

Other identification data:

Address of this legal entity: ☐ known – ☐ assumed

Street and number:

Details of address:

Postcode and town:

Country:

- ☐ Legal representative

Name:

Address of this legal representative: ☐ known – ☐ assumed

Street and number:

Details of address:

Postcode and town:

Country:

B. Other relevant information concerning the above persons:

5	PURPOSE OF THE NOTIFICATION, as to be communicated to the addressee.
A	This notification is intended: ☐ to inform the addressee, about the document(s) to which this information document is attached. ☐ to interrupt the period of limitation with regard to the claim(s) mentioned in the notified document(s). ☐ to confirm the addressee, about his/her obligation to pay.
B	The addressee of the notification is 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.
C	<i>[The following should appear if one of the 2 checkboxes just above is selected]</i> The notified documents concern claims relating to taxes or duties, for which the following person(s) is (are) liable as: ☐ Principal debtor ☐ 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 ☐ <i>For natural persons:</i> First name(s): Surname: Address: ☐ known – ☐ assumed Street and number: Details of address: Postcode and town: Country ☐ <i>Or for legal entities:</i> Company name: Legal status: Address: ☐ known – ☐ assumed Street and number: Details of address: Postcode and town: Country

6	DESCRIPTION OF THE NOTIFIED DOCUMENT(S), as to be communicated to the addressee. THIS BOX CAN BE MULTIPLIED
A	Reference Number: ... Date of establishment: 20YYMMDD
B	Nature of the notified document: ☐ Tax assessment ☐ Payment order ☐ Decision following an administrative appeal ☐ Other administrative document: free text box with possibility for translation ☐ Judgment/order of (name of the Court) ☐ Other judicial document: free text box with possibility for translation
C	Name of the claim concerned: (in language of the applicant State):
D	Nature of the claim concerned: ☐ a) <i>customs duties</i> ☐ b) <i>value added tax</i> ☐ c) <i>excise duties</i> ☐ d) <i>tax on income or capital</i> ☐ e) <i>tax on insurance premiums</i> ☐ f) <i>inheritance and gift taxes</i> ☐ g) <i>national taxes and duties on immovable property, other than the above-mentioned ones</i> ☐ h) <i>national taxes and duties on the use or ownership of means of transport</i> ☐ i) <i>other taxes and duties levied by or on behalf of the applicant State</i> ☐ 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> ☐ k) <i>taxes and duties levied by or on behalf of local authorities</i> ☐ l) <i>other tax-based claim</i> ☐ 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>

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

I	Office responsible with regard to the attached document(s): — Name: — Street and number: — Details of address: — Postcode and town: — Country: — Telephone: — Email: — Website: — Language in which this office can be contacted: Further information about: ☐ the notified document(s) ☐ and/or the possibility to contest the obligations can be obtained from: ☐ the office responsible with regard to the attached document(s) (mentioned just above) ☐ the following office: — Name: — Street and number: — Details of address: — Postcode and town: — Country: — Telephone: — Email: — Website: — Language in which this office can be contacted:
J	[FREE TEXT BOX]

7. FOLLOW-UP OF THE REQUEST FOR NOTIFICATION

Date	Nr	Message	Applicant authority	Requested authority
date	1	☐ I, requested authority, acknowledge receipt of the request.		
date	2	☐ I, requested authority, invite the applicant authority to complete the request with the following additional information:		
date	3	☐ 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	I, applicant authority,		
	☐ a	provide on request the following additional information:		
	☐ b	I am not able to provide the requested additional information (because:)		
date	5	☐ I, requested authority, acknowledge receipt of the additional information and am now in a position to proceed.		
date	6	I, requested authority, do not provide assistance and close the case because:		
	☐ a	I do not have competence for any of the taxes to which the request relates.		
	☐ b	the claim(s) is/are older than foreseen in the Protocol.		
	☐ c	the applicant authority did not provide all the required additional information		
	☐ d	Other reason:		
date	7	☐ I, applicant authority, ask to be informed about the present status of my request.		

date	8	I, requested authority, certify:
	☐	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.
		The notification was made in the following manner:
	☐	to the addressee in person
	☐	by mail
	☐	by electronic mail
	☐	by registered mail
	☐	by bailiff
	☐	by another procedure
	☐	b that the above-mentioned document(s) could not be notified to the person concerned for the following reasons:
	☐	addressee(s) not known
	☐	addressee(s) deceased
	☐	addressee(s) has (have) left the State. New address:
	☐	other:

date	9	
	☐	I, applicant authority, withdraw my request for notification.

date	10	
	☐	Other: comment from ☐ applicant authority or ☐ requested authority

Model form E – request for recovery or precautionary measures

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

A. Applicant authority

Country:

Name:

Telephone:

Reference of the file:

Name of the official dealing with the request:

Language skills:

B. Office initiating the request

Name:

Address:

Postcode:

Town:

Telephone:

Email:

Reference of the file:

Name of the official dealing with the request:

2. STATE OF THE REQUESTED AUTHORITY

A. Requested authority

Country:

Name:

Telephone:

Reference of the file:

Name of the official dealing with the request:

Language skills:

B. Office handling the request

Name:

Address:

Postcode:

Town:

Telephone:

Email:

Reference of the file:

Name of the official dealing with the request:

3. INFORMATION ABOUT THE REQUEST

- ☐ 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).

For this (these) claim(s), the request is based on the following circumstances:

- ☐ This request is connected to another request of 20YY/MM/DD, which was processed by the requested authority under reference number: [optional]
- ☐ Other:
- ☐ The total amount of the claims for which assistance is requested, is not less than the threshold.
- ☐ The total amount of the claims of this request is less than the threshold, but this request is sent for the following reason:
- ☐ this request is connected to another request and the total amount of the requests is above the threshold.
- ☐ Other:
- ☐ A similar request is sent to the following competent authority(ies) within the State of the requested authority:
- ☐ A similar request is sent to the following competent authority(ies) within the following State(s):
- ☐ The claim(s) is (are) the subject of an instrument permitting enforcement in the applicant State.
- ☐ The claim(s) is (are) not yet subject of an instrument permitting enforcement in the applicant State.
- ☐ The claim(s) is (are) not contested.
- ☐ The claim(s) may no longer be contested by an administrative appeal/by an appeal to the courts.
- ☐ 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.
-
- ☐ Appropriate recovery procedures have been applied in the State of the applicant authority but will not result in the payment of a substantial amount.
- ☐ 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.
- ☐ Recourse to recovery procedures in the applicant State would give rise to disproportionate difficulty.
-

-
- ☐ This request for precautionary measures is based on the reasons described in the attached document(s).
- ☐ This request is accompanied by an instrument permitting precautionary measures in the applicant state.
- ☐ I request not to inform the debtor/other person concerned prior to the precautionary measures.
-
- ☐ Please contact me if the following specific situation occurs (by using the free text field at the end of the request form:
-
- ☐ I, applicant authority will reimburse the sums already transferred if the outcome of the contestation is favourable to the party concerned.
-
- ☐ Sensitive case:
-

4. PAYMENT INSTRUCTIONS

A. Please remit the amount of the claim recovered to:

- Bank account number (IBAN):
 - Bank identification code (BIC):
 - Name of the bank:
 - Name of the account holder:
 - Address of the account holder:
 - Payment reference to be used at the transfer of the money:
-

B. Payment by instalment is:

- ☐ acceptable without further consultation
 - ☐ only acceptable after consultation (Please use box 7, point 20 for this consultation)
 - ☐ not acceptable

 - ☐ 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	Recovery/precautionary measures are requested with regard to: ☐ For natural persons: First name(s): Surname: Maiden name (name at birth): Date of birth: Place of birth: VAT number: Tax Identification Number: Other identification data: Address of this person/legal entity: ☐ known – ☐ assumed Street and number: Details of address: Postcode and town: ☐ Or for legal entities: Legal status: Company name: VAT number: Tax Identification Number: Other identification data: Address of this person/legal entity: ☐ known – ☐ assumed Street and number: Details of address: Postcode and town: — other information concerning this person: ☐ Legal representative Name: Details of address: ☐ known – ☐ assumed Street and number: Postcode and town: Country:
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B	Other relevant information concerning this request and/or person	
	1	The following person(s) is (are) co-debtor(s): [It should be possible to add more than 1 name of such persons]
	☐	— Identity of this person: ☐ For natural persons: Name: Date of birth: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town: ☐ Or for legal entities: Legal status: Company name: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town: — other information concerning this (these) co-debtor(s):

2	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]
☐	— Identity of this person: ☐ For natural persons: Name: Date of birth: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town: ☐ Or for legal entities: Legal status: Company name: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town: — assets held by this other person:

3	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]
☐	— Identity of this person: ☐ For natural persons: Name: Date of birth: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town: ☐ Or for legal entities: Legal status: Company name: VAT number Tax Identification Number: Street and number: Details of address: Postcode and town: — (future) debts of this other person:

4	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] — Identity of this person: ☐ For natural persons: Name: Date of birth: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town: ☐ 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:
---	--

6. DESCRIPTION OF THE CLAIM(S):

This box can be multiplied.

A	The claim(s) mentioned below are to be considered as: ☐ the initial claim(s), subject of an instrument permitting enforcement in the requested State. ☐ revised claim(s), subject of a revised instrument permitting enforcement in the requested State. ☐ Date of issue of the original uniform instrument permitting enforcement: ☐ Reason for the revision: judgement/order of: ☐ 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	Nature of the claim: ☐ 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: ☐ Period: ☐ Date:
5	Date of establishment of the claim:
6	Date on which enforcement becomes possible:
7	Last day of the limitation period: [will not be copied into the printed version of the UIPE]
8	Amount of the claim still due: - - - amounts in the currency of the AS —- amounts in the currency of the RS - - - initially due [optional] —- still due ☐ principal amount: ☐ administrative penalties and fees: ☐ interest till date before the day the request is sent: ☐ costs till date before the day the request is sent: ☐ fees for certificates and similar documents issued in connection with administrative procedures related to the tax/duty concerned: ☐ total amount of this claim:
9	Date of notification of the initial instrument permitting enforcement in [name of the applicant State]: (or: No information available)

10	☐ office responsible for the assessment of the claim: — Name: — Street and number: — Details of address: — Postcode and town: — Country: — Telephone: — Email: — Website: — Language in which this office can be contacted: Further information concerning the claim or the possibilities for contesting the payment obligation can be obtained from: ☐ the office responsible for the assessment of the claim: ☐ the office responsible for the Uniform instrument permitting enforcement: — Name: — Street and number: — Details of address: — Postcode and town: — Country: — Telephone: — Email: — Website: — Language in which this office can be contacted:
11	Identification of the persons concerned in the national instrument(s) permitting enforcement and in the UIPE(s):
	a The UIPE should mention the person to whom this request relates (see box 5A). Cause of liability: ☐ principal debtor ☐ 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	(This box can be multiplied)
			The following other person(s) should also be mentioned: ☐ in the same UIPE ☐ in another UIPE, with regard to the same claim:
			☐ 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/legal entity: known – assumed Street and number: Details of address: Postcode and town: ☐ Or for legal entities: Legal status: Company name: VAT number: Tax Identification Number: Other identification data: Address of this person/legal entity: known – assumed Street and number: Details of address: Postcode and town:

		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 law in force in the applicant Member State
D	☐ The next claim is to be added to the same UIPE accompanying this request. ☐ The next claim must be put in another UIPE 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		
	☐	I, requested authority, acknowledge receipt of the request.	
date	2	I, requested authority, invite the applicant authority to complete the request with the following additional information:	
☐ To be combined with acknowledgment	☐		
date	3	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	I, applicant authority,	
	☐ a	provide on request the following additional information:	
	☐ b	am not able to provide the requested additional information (because:)	
date	5	I, requested authority, acknowledge receipt of the additional information and am now in a position to proceed.	
	☐		

date	6	I, requested authority, do not provide assistance and close the case because:
	☐ a	I do not have competence for the claims to which your request relates.
	☐ b	I do not have competence for the following claim(s) of your request:
	☐ c	the claim(s) is/are older than foreseen in the Protocol.
	☐ d	the total amount is less than the threshold foreseen in the Protocol.
	☐ e	the applicant authority did not provide all the required additional information.
	☐ f	Other reason:
date	7	
	☐	I, applicant authority, ask to be informed about the present status of my request.
date	8	I, requested authority, will not take the requested action(s), for the following reasons:
	☐ a	my national legislation and practice does not allow recovery measures for claims that are contested.
	☐ b	my national legislation and practice does not allow precautionary measures for claims that are contested.
	9	I, requested authority, have conducted the following procedures for recovery and/or precautionary measures:
date	☐ a	I established contact with the debtor and requested payment on 20YY/MM/DD.
date	☐ b	I am negotiating payment by instalment.
date	☐ c	I have commenced enforcement procedures on 20YY/MM/DD.
		The following actions have been taken:
	☐ d	I have commenced precautionary measures on 20YY/MM/DD.
		The following actions have been taken:
	☐ 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:
	☐	suspension
	☐	interruption
	☐	prolongation ☐ till 20YY/MM/DD –
	☐	with xx years/months/weeks/days
		I ask the applicant State to inform me if the same effect is not provided for under the laws in force in the applicant State.
	☐ 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	☐	Procedures are still going on. I, requested authority, will inform applicant authority when changes occur.
date	11	☐	a I, applicant authority, confirm that: as a result of the action mentioned under point 9, the time limit has been changed. The new time limit is: ...
		☐	b My national laws do not provide for the suspension, interruption or prolongation of the period of limitation.
	12		I, requested authority, inform the applicant authority that:
date		☐	a the claim has been fully recovered on 20YY/MM/DD — of which the following amount (indicate the currency of the State of the requested authority) relates to the claim as mentioned in the request: — of which the following amount relates to the interest charged under the laws of the State of the requested authority:
date		☐	b the claim has been partly recovered on 20YY/MM/DD, — for the amount of (indicate the currency of the State of the requested authority): — of which the following amount relates to the claim as mentioned in the request: — of which the following amount relates to the interest charged under the laws of the State of the requested authority: ☐ I will take no further action. ☐ I will continue recovery procedures.
date		☐	c precautionary measures have been taken. (The requested authority is invited to indicate the nature of these measures:)
date		☐	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: ☐ a The person concerned is not known. ☐ b The person concerned is known, but moved to: ☐ c The person concerned is known, but moved to an unknown address. ☐ d The person concerned is deceased on YYYY/MM/DD. ☐ e Debtor/co-debtor is insolvent. ☐ f Debtor/co-debtor is bankrupt and the claim has been lodged. Date of order: ... — Date of release: ... ☐ g Debtor/co-debtor is bankrupt/no recovery possible ☐ h Others:
date	14	☐	I, applicant authority, confirm that the case is closed.

date	15	I, requested authority, inform the applicant authority that I have received notification that an action has been launched contesting the claim or the instrument permitting its enforcement and will suspend enforcement procedures. ☐ Further,
	☐	a I have taken precautionary measures to ensure recovery of the claim on
	☐	b I ask the applicant authority to inform me whether I should recover the claim.
	☐	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.

date	16	I, applicant authority, having been informed that an action has been launched contesting the claim or the instrument permitting its enforcement,
	☐	a ask the requested authority to suspend any action which it has undertaken.
	☐	b ask the requested authority to take precautionary measures to ensure recovery of the claim.
	☐	c ask the requested authority to (continue to) recover the claim.

date	17	I, requested authority, inform the applicant authority that the laws, regulations and administrative practices in force in the State in which I am situated do not permit the action requested:
	☐	☐ under point 16(b). ☐ under point 16(c).

date	18	I, applicant authority,
	☐	a amend the request for recovery/precautionary measures ☐ in accordance with the decision about the contested claim, [this information about the decision will be put in box 6A] ☐ because part of the claim was paid directly to the applicant authority; ☐ for another reason: ...
	☐	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 | I, applicant authority, withdraw this request for recovery/precautionary measures because: |
| | ☐ | a the amount was paid directly to the applicant authority. |
| | ☐ | b the time limit for recovery action has elapsed. |
| | ☐ | c the claim(s) has (have) been annulled by a national court or by an administrative body. |
| | ☐ | d the instrument permitting enforcement has been annulled. |
| | ☐ | e other reason: ... |
-

- | | | |
|------|--------------------------|--|
| date | 20 | Other: comment from ☐ applicant authority or ☐ requested authority |
| | ☐ | (Please start each comment by indicating the date) |
-

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:		
Year:		

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	Notifica-tions under Art. PVAT.8 (3) Prot.	Sponta-neous information received	Sponta-neous information sent	Incoming requests for feedback	Feedback sent	Outgoing requests for feedback	Feedback received	Requests for administra-tive notification received	Requests for administra-tive 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 79/2012)	
20 (*)	Volume of information on new means of transport (Art. 3(2) of Regulation (EU) N 79/2012) 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.		

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⁾ ⁽²⁾	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.