



Brussels, 2016 09 28

taxud.c.4(2016) 6146738

RECOV-EG 2016-5-(33)

E03234

SUMMARY REPORT OF MEETING

- 1. Meeting:** Recovery Expert Group
- 2. Date:** 23 September 2016
- 3. Subject:** Council Directive 2010/24/EU concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures
- 4. Chairman:** Commission (Taxud-C4)

ADOPTION OF THE AGENDA

The agenda was adopted.

MINUTES OF THE PREVIOUS MEETING (15.4.2016)

The minutes were adopted without any comments.

POINTS FOR INFORMATION

Cooperation with excise authorities

At a previous meeting of the expert group there was a discussion on possible cooperation with excise authorities. The idea was raised to have discussions with excise people and recovery assistance people together to see how cooperation could be organized. However, it does not seem to be the right moment to start up a new group and a new discussion, not knowing where it will end. At the moment, there are other priorities both for the Commission and the Member States. The Member States were invited to further examine (internally) with excise colleagues. More input is needed for further proceeding on this matter.

Consultation on insolvency

In the tax collection platform a remaining topic is how to deal with insolvency situations from the tax recovery assistance side. The Commission (DG JUST) launched an online consultation earlier this year. The tax authorities of only a few Member States provided copies of the comments sent to this online consultation. Given the low number of replies, the Chair deduces that this is not a priority for the Member States for the moment, even though this remains an important topic. Further discussions on this topic will be postponed.

Follow-up of the question on customs penalties

The question has been raised whether or not customs penalties are covered by Council Directive 2010/24/EU. An issue to come back to in a future meeting.

Central Application for Recovery e-forms

Based on a study which analysed in depth the costs for the Member States, business deadline as well as the functional and legal requirements, the Commission decided to develop a central application to manage the e-forms for VAT, Direct Taxation and Recovery of claims.

The aim of a new project group, is to prepare the e-Forms Central Application (eFCA), replacing the distributed stand-alone e-forms by a centralised web application supporting new functionalities, allowing instantaneous deployment of new forms and reducing the deployment burden and costs for the Member States. The new application will reduce the operational risks, simplify the tasks of the Member States and ensure an efficient administrative cooperation. This application will have a common core part and 3 forms specific for each domain (VAT, Recovery of claims and Direct Taxation).

EUTCN – Newsletter

A new version of the EUTCN newsletter has been uploaded in the "*Tax Collection (public group)*"¹ Circabc on 13 September 2016.

Several Member States are currently cooperating with the Commission on this, but all relevant information can be communicated, in view of providing Member States with information on what is happening inside or outside the European Union in the field of tax collection and recovery assistance.

FOLLOW-UP OF THE FISCALIS WORKSHOP FPG/033/005 – Tallinn (EE) 24/25 may 2016

Evaluation on the use of information received in accordance with Council Directive 2011/16/EU² for retracing missing debtors

Retracing missing debtors was one of the topics of the Fiscalis Workshop in Tallinn. Information exchanged on the basis of Directive 2011/16/EU can be used for tax recovery purposes (Article 16(1)). The question was raised to which extent the information exchanged on the basis of that Directive can be useful for recovery purposes, in particular for retracing missing debtors.

Discussions on this topic concluded that the information exchanged on the basis of Directive 2011/16/EU does not solve all problems in this field. However, some Member States are considering further evaluations of the usefulness of this information for tax recovery purposes.

¹ <https://circabc.europa.eu/w/browse/96117957-aa29-4714-8bca-c45c9ba719a9>

² Council Directive 2011/16/EU *on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC*.

EXCHANGE OF INFORMATION WITH REGARD TO VEHICLES

The current e-form for requesting information is not appropriate to deal with bulk requests for vehicle related information. In that situation, another way of communicating requests and replies could be envisaged.

One solution would be the use of the EUCARIS network or the use of a bulk information request (i.e. a specific word or excel sheet) which could be sent in the usual communication way. Further reflection is needed on this topic.

MOSS – RECOVERY OF UNPAID VAT (MOSS: "Mini One Stop Shop")

There are problems in case of non-payment of the VAT. Based on situations known as problematic, the following questions were addressed to the meeting delegates:

- a. Do you experience (serious) problems of non-payment under the above MOSS arrangement?
- b. Do you experience any problems with regard to recovery assistance in such cases, taking into account the threshold of Directive 2010/24/EU?
- c. If yes, do you have any suggestions to address this issue within the area of recovery assistance?

This topic was introduced at this meeting, but it appeared that Member States need more time to evaluate the current situation in their country. The issue could also be further discussed in other fora.

ATTENDANCE LIST
(23.09.2016)

BE	Ministry of Finance
BG	National Revenue Agency
CZ	General Financial Directorate
DK	Ministry of Finance
DE	Federal Office Enforcement Customs Ministry of Finance
IE	Revenue Commissioners
EE	Tax and Customs Board
EE	Tax and Customs Board
EL	Ministry of Finance
ES	Tax Agency
FR	Ministry of Finance
HR	Ministry of Finance
IT	Ministry of Finance Revenue Agency
CY	Ministry of Finance
LV	State Revenue Service
LT	State Tax Inspectorate
LU	Tax Administration Customs and Excise

HU	National Tax & Customs Adm.
MT	Ministry of Finance
NL	CLO
AT	CLO
PL	Ministry of Finance
PT	Ministry of Finance
RO	Ministry of Finance
SK	Ministry of Finance
FI	Tax Administration
SE	Ministry of Finance
UK	HM Revenue and Customs
FITSDEV	
EUROPEAN COMMISSION	