



Brussels, 2015 03 13

(Adopted on 2015-04-24 by Written Procedure)

E03234

1. **Meeting:** Recovery Expert Group
2. **Date:** 27 February 2015
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. The order of agenda points 5 and 6 was shifted.

MINUTES OF THE PREVIOUS MEETING (24-11-2014)

Some concern was expressed in relation to point 2 of the minutes, namely the French and German linguistic versions of the Rules of Procedure. As the Commission can only provide machine translations of such documents, the delegates have previously been invited to provide comments on the FR and DE translations of the 'Rules of Procedures'. This situation was further clarified in the meeting.

Conclusion: the minutes document of the 1st Recovery Expert group meeting was adopted but the Member States can still send linguistic remarks on the French and German 'Rules of Procedure' machine translated documents.

POINTS FOR INFORMATION (AND POSSIBLE DISCUSSION)

MS INPUT TO BE PROVIDED IN FORMAT "word" (i.e. not exclusively pdf)

In order to ensure a smooth treatment of information received from the Member States, the Commission is grateful to receive documents in the word format. If for administrative reasons a document has to be sent in format pdf, it is useful that it is as

WORKSHOP ON E-FORMS

The training session on the use of the new version of the e-forms (*release 2015*) will take place on 25 March 2015 in Brussels. It is organized under the financial cover of the project group FPG/033. The invitation was sent on 25/2 and addressed to the Member States who had already confirmed their interest to participate.

The new software will be available one week before the training session, thus permitting the participants to install the software on their laptops that should ideally be brought to the training session.

In case of problems with the software installation, it is recommended to contact the Commission in advance of the training session. If the installation problems cannot be solved in advance, they can be solved during the training session.

EXCHANGE OF VEHICLE INFORMATION (FOLLOW-UP)

(EXCHANGE OF INFORMATION WITH REGARD TO VEHICLE REGISTRATIONS)

Organisation of the communication

The proposal is to have an improved system for the exchange of information with regard to cars (car data) of use for recovery and other taxation purposes such as tax assessment and tax control.

The question whether to start the examination with the legal requirements or the technical issues was discussed in the meeting. It was explained that the purpose of this meeting was not to go into detail of all the legal requirements. A global exercise of evaluation and possible revising of the current legislation will take place anyway. In this regard, the Chair also referred to an earlier modification process which was the introduction of the uniform instruments. At that time it was necessary to change the legislation but at the same time make a technical analysis to see how to build it. It was a long process that took several years. There was no new legal basis in place before the technical possibilities had been examined.

In addition, if the Member States decide to go for the Eucaris option this may also have legal consequences for the Eucaris framework itself. This is something that can be assessed when the different possibilities have been better clarified.

One delegate explained that in his country some analysis have already been carried. The result of the analysis shows the direct use of Eucaris as the best choice. This means a preference for a simple solution using national contact points. Experiences prove that it is entirely feasible to work with these contact points. A majority of Member States seems to be in favor of option 1.

Information needs

What information may Member States want to request from other Member States?

Some Member States have indicated that they would like to have much more information related to particular situations. However, some additional information may be difficult to obtain and may not even be available in all Member States (ex. car insurance information or technical information). An analysis of what is/should be available could be included in the study. It was observed that account should be taken of the information already available in MS' databases. Even though it can be expected that some information is available in all Member States, this does not necessarily imply that MS' databases should contain all the information that could possibly be requested by another MS.

The Commission will launch a study to determine what is technically possible before further discussing the legal aspects. This study will also include an analysis of the categories of information needed.

In parallel, Member States are invited to provide the Commission with comments (concerns or questions) on the legal basis.

Exchange of information (boats and airplanes)

The idea has been raised to improve the exchange of information with regard to boats and airplanes.

As some Member States have recently communicated experiences from this field at national level as well as in cross border situations, the Commission promised to raise this issue in the Recovery Expert group. The question is whether other Member States would find it interesting to widen and deepen the discussion and share experiences with regard to recovery assistance related to boats and planes.

FISCALIS ACTIVITIES

- Activities of FPG/031
["TEACEP" - TAX ENFORCEMENT ASSISTANCE AND COOPERATION EXPERT PANEL]
- Evaluation of directive 2010/24/EU

The Commission has recently launched a process consisting in carrying out an evaluation of the current framework of directive 2010/24/EU. Some meetings have taken place on the possibilities to improve the legal framework for mutual recovery assistance, including the scope of the directive. The initial idea was to have discussions in the TEACEP group followed by discussions in a Workshop (or Recovery Expert group).

In the meantime an additional process, a separate and compulsory evaluation within the Commission has been added. The Commission will need assistance from the Member States for this evaluation exercise.

In addition to these activities, an inter-service meeting with other Commission services will be organised.

The Commission will communicate a follow-up questionnaire to the Member States in due time.

- Activities of FPG/033
["PLATFORM" - EU TAX COLLECTION AND RECOVERY PLATFORM]

This group is a continuation of the Fiscalis Project group FPG/080, active under the previous Fiscalis program "2013". A group dealing with ideas related to national tax collection but at the same time linked to tax recovery assistance

- Activities of FPG/xxx

[**"PROJECT GROUP: "NOTIFICATION - ELECTRONIC BLACKBOARD - ELECTRONIC MAIL BOXES"**]

A Fiscalis Project group to discuss the notification blackboards. It is an idea that was launched at the Porto conference (FWS/004/001 in October 2014) and it needs to be further developed within the general reflection on how to improve recovery in the future.

E-FORMS

EXCHANGE OF ASSISTANCE REQUESTS AND SUGGESTIONS ON THE USE OF THE E-FORMS

Evaluation of the use of the e-forms – Member States' suggestions for improvement

The Commission has received suggestions from a number of Member States which indicate that the forms are not always used in an optimal way. Several Member States have made recommendations to improve the use of the e-forms.

It is clear that the communication should be based on the last e-form exchanged, and that the checkboxes should be used whenever possible.

It is also clear that Member States should respect the time periods for acknowledging receipt of the requests and for all further communication with regard to the requests. The authorities concerned should make an effort to inform each other in due course of new actions or situations.

Through bilateral agreements or arrangements, English is often used as a common language also between Member States where the official languages are not English. This seems to work without any major problems. In the meeting, suggestions were made such as to create a list with standard sentences or to produce a table indicating the languages that can be used for each country.

CENTRAL APPLICATION

The work on the requirements have been finalized and will be presented in March 2015 to all the relevant Committees¹ where the requirements should be discussed. If no major problems are discovered and need to be solved during this process, the Central Application platform should be ready for use in the second quarter of 2016.

TRANSFER OF RECOVERED AMOUNTS (CURRENCY ISSUE)

Two Member States have asked for advice on a transfer problem. A situation where one of the Member States receives recovered amounts in another currency than their own.

According to Article 23(1) of the implementing Regulation (1189/2011) amounts *shall be transferred to the applicant authority in the currency of the requested Member State*.

¹ The Committees for Direct taxation, VAT and Recovery

The Chair refers to Article 23(2) of the implementing Regulation which states that the *"...competent authorities of the Member States may agree on different arrangements for the transfer of amounts below the threshold applied in accordance with Art. 18(3) of directive 2010/24/EU."* Reference is also made to Article 24 of the Directive (2010/24/EU), which allows Member States to provide *"wider assistance ensuing from bilateral or multilateral agreements or arrangements"*.

Through the meeting discussion it appeared that most countries manage to deal with the transfers without problems. Even those countries that do not have the euro currency already use euros when dealing with transfers.

One Member State observes that it could be useful to look into other areas. For the Mini One Stop Shop there are payments between Member States, payments made in euros. It would be a good idea to align the information in a similar way. There exist already different European instruments that do include provisions on accounting and how to make payments. It would be useful to check to what extent they use euros. In such a way a uniform basis could be obtained which would be best for all actors.

The Chair concludes that an amendment of Article 23 of the implementing Regulation (1189/2011) can be considered within the framework of the evaluation exercise. Member States are invited to present their suggestions on this point.

ATTENDANCE LIST

(27-02-2015)

BE Ministry of Finance

BG National Revenue Agency

CZ General Financial Directorate
Ministry of Finance

DK Ministry of Finance

DE BVZ
BMF
BZST

EE Tax and Customs Board

IE Revenue Commissioners

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
Registration Department

HU	National Tax & Customs Adm.
MT	VAT Department
NL	Ministry of Finance
AT	BMF CLO
PL	Ministry of Finance
PT	Ministry of Finance
RO	National Agency
SI	Tax Administration
SK	Tax Directorate
FI	Finnish Tax Administration
SE	Enforcement Authority Ministry of Finance
UK	HM Revenue and Customs

EUROPEAN COMMISSION