

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

CHAPTER IV

RECOVERY OR PRECAUTIONARY MEASURES

Article 12

**Instrument permitting enforcement in the requested
Member State and other accompanying documents**

1 Any request for recovery shall be accompanied by a uniform instrument permitting enforcement in the requested Member State.

This uniform instrument permitting enforcement in the requested Member State shall reflect the substantial contents of the initial instrument permitting enforcement, and constitute the sole basis for the recovery and precautionary measures taken in the requested Member State. It shall not be subject to any act of recognition, supplementing or replacement in that Member State.

The uniform instrument permitting enforcement shall contain at least the following information:

- a information relevant to the identification of the initial instrument permitting enforcement, a description of the claim, including its nature, the period covered by the claim, any dates of relevance to the enforcement process, and the amount of the claim and its different components such as principal, interest accrued, etc.;
- b name and other data relevant to the identification of the debtor;
- c name, address and other contact details regarding:
 - (i) the office responsible for the assessment of the claim, and, if different;
 - (ii) the office where further information can be obtained concerning the claim or the possibilities for contesting the payment obligation.

2 The request for recovery of a claim may be accompanied by other documents relating to the claim issued in the applicant Member State.