

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 I

GENERAL PROVISIONS

Article 2

Scope

- 1 This Directive shall apply to claims relating to the following:
 - a all taxes and duties of any kind levied by or on behalf of a Member State or its territorial or administrative subdivisions, including the local authorities, or on behalf of the Union;
 - b 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;
 - c levies and other duties provided for under the common organisation of the market for the sugar sector.
- 2 The scope of this Directive shall include:
 - a administrative penalties, fines, fees and surcharges relating to the claims for which mutual assistance may be requested in accordance with paragraph 1, imposed by the administrative authorities that are competent to levy the taxes or duties concerned or carry out administrative enquiries with regard to them, or confirmed by administrative or judicial bodies at the request of those administrative authorities;
 - b fees for certificates and similar documents issued in connection with administrative procedures related to taxes and duties;
 - c interest and costs relating to the claims for which mutual assistance may be requested in accordance with paragraph 1 or point (a) or (b) of this paragraph.
- 3 This Directive shall not apply to:
 - a compulsory social security contributions payable to the Member State or a subdivision of the Member State, or to social security institutions established under public law;
 - b fees not referred to in paragraph 2;
 - c dues of a contractual nature, such as consideration for public utilities;
 - d criminal penalties imposed on the basis of a public prosecution or other criminal penalties not covered by paragraph 2(a).