

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 III

ASSISTANCE FOR THE NOTIFICATION OF DOCUMENTS

Article 8

Request for notification of certain documents relating to claims

1 At the request of the applicant authority, the requested authority shall notify to the addressee all documents, including those of a judicial nature, which emanate from the applicant Member State and which relate to a claim as referred to in Article 2 or to its recovery.

The request for notification shall be accompanied by a standard form containing at least the following information:

- a name, address and other data relevant to the identification of the addressee;
- b the purpose of the notification and the period within which notification should be effected;
- c a description of the attached document and the nature and amount of the claim concerned;
- d name, address and other contact details regarding:
 - (i) the office responsible with regard to the attached document, and, if different;
 - (ii) the office where further information can be obtained concerning the notified document or concerning the possibilities to contest the payment obligation.

2 The applicant authority shall make a request for notification pursuant to this article only when it is unable to notify in accordance with the rules governing the notification of the document concerned in the applicant Member State, or when such notification would give rise to disproportionate difficulties.

3 The requested authority shall forthwith inform the applicant authority of any action taken on its request for notification and, more especially, of the date of notification of the document to the addressee.

Article 9

Means of notification

1 The requested authority shall ensure that notification in the requested Member State is effected in accordance with the national laws, regulations and administrative practices in force in the requested Member State.

2 Paragraph 1 shall be without prejudice to any other form of notification made by a competent authority of the applicant Member State in accordance with the rules in force in that Member State.

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

A competent authority established in the applicant Member State may notify any document directly by registered mail or electronically to a person within the territory of another Member State.