

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 VI

FINAL PROVISIONS

Article 24

Application of other agreements on assistance

1 This Directive shall be without prejudice to the fulfilment of any obligation to provide wider assistance ensuing from bilateral or multilateral agreements or arrangements, including for the notification of legal or extra-legal acts.

2 Where the Member States conclude such bilateral or multilateral agreements or arrangements on matters covered by this Directive other than to deal with individual cases, they shall inform the Commission thereof without delay. The Commission shall in turn inform the other Member States.

3 When providing such greater measure of mutual assistance under a bilateral or multilateral agreement or arrangement, Member States may make use of the electronic communication network and the standard forms adopted for the implementation of this Directive.

Article 25

Committee

1 The Commission shall be assisted by the Recovery Committee.

2 Where reference is made to this paragraph, Articles 5 and 7 of Decision 1999/468/EC shall apply.

The period referred to in Article 5(6) of Decision 1999/468/EC shall be set at 3 months.

Article 26

Implementing provisions

The Commission shall adopt, in accordance with the procedure referred to in Article 25(2), detailed rules for implementing Article 4(2), (3) and (4), Article 5(1), Articles 8, 10, 12(1), Article 13(2), (3), (4) and (5), Articles 15, 16(1) and 21(1).

Those rules shall relate to at least the following:

- (a) the practical arrangements with regard to the organisation of the contacts between the central liaison offices, the other liaison offices and the liaison departments, referred to in Article 4(2), (3) and (4), of different Member States, and the contacts with the Commission;

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- (b) the means by which communications between authorities may be transmitted;
- (c) the format and other details of the standard forms to be used for the purposes of Article 5(1), Articles 8, 10(1), Article 12(1) and Article 16(1);
- (d) the conversion of the sums to be recovered and the transfer of sums recovered.

Article 27

Reporting

1 Each Member State shall inform the Commission annually by 31 March of the following:

- a the number of requests for information, notification and recovery or for precautionary measures which it sends to each requested Member State and which it receives from each applicant Member State each year;
- b the amount of the claims for which recovery assistance is requested and the amounts recovered.

2 Member States may also provide any other information that may be useful for evaluating the provision of mutual assistance under this Directive.

3 The Commission shall report every 5 years to the European Parliament and the Council on the operation of the arrangements established by this Directive.

Article 28

Transposition

1 Member States shall adopt and publish, by 31 December 2011, the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith inform the Commission thereof.

They shall apply these provisions from 1 January 2012.

When these provisions are adopted by Member States, they shall contain a reference to this Directive or shall be accompanied by such a reference on the occasion of their official publication. The methods of making such reference shall be laid down by Member States.

2 Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

Article 29

Repeal of Directive 2008/55/EC

Directive 2008/55/EC is repealed with effect from 1 January 2012.

References to the repealed Directive shall be construed as references to this Directive.

Article 30

Entry into force

This Directive shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

Article 31

Addressees

This Directive is addressed to the Member States.