

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 1	Subject matter
Article 2	Scope
Article 3	Definitions
Article 4	Organisation

CHAPTER II

EXCHANGE OF INFORMATION

Article 5	Request for information
Article 6	Exchange of information without prior request
Article 7	Presence in administrative offices and participation in administrative enquiries

CHAPTER III

ASSISTANCE FOR THE NOTIFICATION OF DOCUMENTS

Article 8	Request for notification of certain documents relating to claims
Article 9	Means of notification

CHAPTER IV

RECOVERY OR PRECAUTIONARY MEASURES

Article 10	Request for recovery
Article 11	Conditions governing a request for recovery
Article 12	Instrument permitting enforcement in the requested Member State and other accompanying documents
Article 13	Execution of the request for recovery
Article 14	Disputes
Article 15	Amendment or withdrawal of the request for recovery assistance
Article 16	Request for precautionary measures
Article 17	Rules governing the request for precautionary measures
Article 18	Limits to the requested authority's obligations
Article 19	Questions on limitation
Article 20	Costs

CHAPTER V

GENERAL RULES GOVERNING ALL TYPES OF ASSISTANCE REQUESTS

- Article 21 Standard forms and means of communication
- Article 22 Use of languages
- Article 23 Disclosure of information and documents

CHAPTER VI

FINAL PROVISIONS

- Article 24 Application of other agreements on assistance
- Article 25 Committee
- Article 26 Implementing provisions
- Article 27 Reporting
- Article 28 Transposition
- Article 29 Repeal of Directive 2008/55/EC
- Article 30 Entry into force
- Article 31 Addressees
- Signature

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.

- (1) Opinion of 10 February 2010 (not yet published in the Official Journal).
- (2) Opinion of 16 July 2009 (not yet published in the Official Journal).
- (3) [OJ L 73, 19.3.1976, p. 18.](#)
- (4) [OJ L 150, 10.6.2008, p. 28.](#)
- (5) [OJ L 184, 17.7.1999, p. 23.](#)