

OPINIONS AND ARTICLES

Comparison of the EU-Norway agreement and Directive 2010/24

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EU Directive

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).

EU-NO Agreement

Article 2

Scope

1. This Agreement lays down rules and procedures for cooperation:
 - (a) to exchange any information that may help to effect a correct assessment of VAT, monitor the correct application of VAT, and combat VAT fraud;
 - (b) for the recovery of:
 - (i) claims relating to VAT;
 - (ii) administrative penalties, fines, fees and surcharges relating to the claims referred to in point (i) imposed by the administrative authorities that are competent to levy the VAT or carry out administrative enquiries with regard to it, or confirmed by administrative or judicial bodies at the request of those administrative authorities;
 - (iii) interest and costs relating to the claims referred to in points (i) and (ii).
2. This Agreement shall not affect the application of rules on administrative cooperation and combating fraud and assistance for the recovery of claims in the field of VAT between Member States of the Union.
3. This Agreement shall not affect the application of the rules on mutual assistance in criminal matters.

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EU Directive*Article 3***Definitions**

For the purpose of this Directive:

- (a) 'applicant authority' means a central liaison office, a liaison office or a liaison department of a Member State which makes a request for assistance concerning a claim referred to in Article 2;
- (b) 'requested authority' means a central liaison office, a liaison office or a liaison department of a Member State to which a request for assistance is made;
- (c) 'person' means:
 - (i) a natural person
 - (ii) a legal person;
 - (iii) where the legislation in force so provides, an association of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person; or
 - (iv) any other legal arrangement of whatever nature and form, which has legal personality or not, owning or managing assets which, including income derived therefrom, are subject to any of the taxes covered by this Directive;

EU-NO Agreement*Article 3***Definitions**

For the purpose of this Agreement, the following definitions shall apply:

- (a) 'VAT' means value added tax pursuant to Council Directive 2006/112/EC on the common system of value added tax for the Union and value added tax pursuant to Norwegian Act of 19 June 2009 No 58 relating to value added tax for Norway;
- (b) 'state' means a Member State of the Union or Norway;
- (c) 'states' means Member States of the Union and Norway;
- (d) 'third country' means a country that is neither a Member State of the Union nor Norway;
- (e) 'competent authority' means the authority designated pursuant to Article 4(1);
- (f) 'central liaison office' means the office designated pursuant to Article 4(2) with the principal responsibility for contacts for the application of Title II or Title III;
- (g) 'liaison department' means any office other than the central liaison office designated as such pursuant to Article 4(3) to request or grant mutual assistance under Title II or Title III;
- (...)
- (j) 'applicant authority' means a central liaison office or a liaison department of a state which makes a request under Title III;
- (k) 'requested authority' means the central liaison office, the liaison department (...);
- (l) 'person' means:
 - (i) a natural person
 - (ii) a legal person;
 - (iii) where the legislation in force so provides, an association of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person; or
 - (iv) any other legal arrangement of whatever nature and form, which has legal personality or not, subject to VAT or liable for the payment of the claims referred to in Article 2(1)(b);

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- (d) 'by electronic means' means using electronic equipment for the processing, including digital compression, and storage of data, and employing wires, radio transmission, optical technologies or other electromagnetic means;
- (e) 'CCN/CSI network' means the common platform based on the common communication network ('CCN') developed by the Union for all transmissions by electronic means between competent authorities in the area of customs and taxation;

*Article 4***Organisation**

1. Each Member State shall inform the Commission by 20 May 2010 of its competent authority or authorities (hereinafter respectively referred to as the 'competent authority') for the purpose of this Directive and shall inform the Commission without delay of any changes thereof.

The Commission shall make the information received available to the other Member States and publish a list of the competent authorities of the Member States in the *Official Journal of the European Union*.

2. The competent authority shall designate a central liaison office which shall have principal responsibility for contacts with other Member States in the field of mutual assistance covered by this Directive.

The central liaison office may also be designated as responsible for contacts with the Commission.

3. The competent authority of each Member State may designate liaison offices which shall be responsible for contacts with other Member States concerning mutual assistance with regard to one or more specific types or categories of taxes and duties referred to in Article 2.
4. The competent authority of each Member State may designate offices, other than the central liaison office or liaison offices, as liaison departments. Liaison departments shall request or grant mutual assistance under this Directive in relation to their specific territorial or operational competences.

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- (m) 'Joint Committee' means the committee responsible for ensuring the proper functioning and implementation of this Agreement pursuant to Article 41;

(...)

- (r) 'by electronic means' means using electronic equipment for the processing (including digital compression) and storage of data, and employing wires, radio transmission, optical technologies or other electromagnetic means;

- (s) 'CCN/CSI network' means the common platform based on the common communication network ('CCN') and common system interface ('CSI'), developed by the Union to ensure all transmissions by electronic means between competent authorities in the area of taxation;

(...)

*Article 4***Organisation**

→ see paragraph 8

1. Each state shall designate a competent authority responsible for the application of this Agreement.

2. Each state shall designate:

(...)

- (b) one central liaison office with the principal responsibility for the application of Title III of this Agreement.

3. Each competent authority may designate, directly or by delegation:

(...)

- (b) liaison departments to request or grant mutual assistance under Title III of this Agreement, in relation to their specific territorial or operational competences.

(...)

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5. Where a liaison office or a liaison department receives a request for mutual assistance requiring action outside the competence assigned to it, it shall forward the request without delay to the competent office or department, if known, or to the central liaison office, and inform the applicant authority thereof.
6. The competent authority of each Member State shall inform the Commission of its central liaison office and any liaison offices or liaison departments which it has designated. The Commission shall make the information received available to the Member States.
7. Every communication shall be sent by or on behalf or, on a case by case basis, with the agreement of the central liaison office, which shall ensure effectiveness of communication.

see paragraph 1 ←

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→ see paragraph 7

5. The central liaison offices shall keep the list of liaison departments (...) up-to-date and make it available to the other central liaison offices.
6. Where a liaison department (...) sends or receives a request for assistance under this Agreement, it shall inform its central liaison office thereof.
7. Where a central liaison office, a liaison department or (...) receives a request for mutual assistance requiring action outside its competence, it shall forward the request without delay to the competent central liaison office or liaison department, and shall inform the requesting or applicant authority thereof. (...)
8. Each state shall inform the European Commission of its competent authority for the purposes of this Agreement within one month of the signature of this Agreement and of any change thereof without delay. The European Commission keeps the list of competent authorities updated and makes it available to the Joint Committee.

(...)

→ Art. 6 (Confidentiality and protection of personal data): see below

(...)

EU Directive**CHAPTER II
EXCHANGE OF INFORMATION***Article 5***Request for information**

1. At the request of the applicant authority, the requested authority shall provide any information which is foreseeably relevant to the applicant authority in the recovery of its claims as referred to in Article 2.
For the purpose of providing that information, the requested authority shall arrange for the carrying-out of any administrative enquiries necessary to obtain it.
2. The requested authority shall not be obliged to supply information:
 - (a) which it would not be able to obtain for the purpose of recovering similar claims arising in the requested Member State;
 - (b) which would disclose any commercial, industrial or professional secrets;
 - (c) the disclosure of which would be liable to prejudice the security of or be contrary to the public policy of the requested Member State.
3. Paragraph 2 shall in no case be construed as permitting a requested authority of a Member State to decline to supply information solely because this information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.
4. The requested authority shall inform the applicant authority of the grounds for refusing a request for information.

*Article 6***Exchange of information without prior request**

Where a refund of taxes or duties, other than value-added tax, relates to a person established or resident in another Member State, the Member State from which the refund is to be made may inform the Member State of establishment or residence of the upcoming refund.

EU-NO Agreement**TITLE III
RECOVERY ASSISTANCE****CHAPTER 1
Exchange of information***Article 22***Request for information**

1. At the request of the applicant authority, the requested authority shall provide any information which is foreseeably relevant to the applicant authority in the recovery of its claims as referred to in Article 2(1)(b).
For the purpose of providing that information, the requested authority shall arrange for the carrying-out of any administrative enquiries necessary to obtain it.
2. The requested authority shall not be obliged to supply information:
 - (a) which it would not be able to obtain for the purpose of recovering similar claims on its own behalf;
 - (b) which would disclose any commercial, industrial or professional secrets;
 - (c) the disclosure of which would be liable to prejudice the security of or be contrary to the public policy of the state of the requested authority.
3. Paragraph 2 shall in no case be construed as permitting a requested authority to decline to supply information solely because this information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.
4. The requested authority shall inform the applicant authority of the grounds for refusing a request for information.

*Article 23***Exchange of information without prior request**

Where a refund of taxes or duties relates to a person established or resident in another state in whose territory this Agreement applies, the state from which the refund is to be made may inform the state of establishment or residence of the pending refund.

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Article 7

Presence in administrative offices and participation in administrative enquiries

1. By agreement between the applicant authority and the requested authority and in accordance with the arrangements laid down by the requested authority, officials authorised by the applicant authority may, with a view to promoting mutual assistance provided for in this Directive:
 - (a) be present in the offices where the administrative authorities of the requested Member State carry out their duties;
 - (b) be present during administrative enquiries carried out in the territory of the requested Member State;
 - (c) assist the competent officials of the requested Member State during court proceedings in that Member State.
2. In so far as it is permitted under the legislation in force in the requested Member State, the agreement referred to in paragraph 1(b) may provide that officials of the applicant Member State may interview individuals and examine records.
3. Officials authorised by the applicant authority who make use of the possibilities offered by paragraphs 1 and 2 shall at all times be able to produce written authority stating their identity and their official capacity.

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Article 24

Presence in administrative offices and participation in administrative enquiries

1. By agreement between the applicant authority and the requested authority, and in accordance with the arrangements laid down by the latter, officials authorised by the applicant authority may, with a view to promoting mutual assistance provided for in this Title:
 - (a) be present in the offices where officials of the requested state carry out their duties;
 - (b) be present during administrative enquiries carried out in the territory of the requested state;
 - (c) assist the competent officials of the requested state during court proceedings in that state.
2. In so far as it is permitted under applicable legislation in the requested state, the agreement referred to in paragraph 1(b) may provide that officials of the applicant authority may interview individuals and examine records.
3. Officials authorised by the applicant authority who make use of the possibility offered by paragraphs 1 and 2 must at all times be able to produce written authority stating their identity and their official capacity.

EU Directive**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.
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.

EU-NO Agreement**CHAPTER 2****Assistance for the notification of documents****Article 25****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 state of the applicant authority and which relate to a claim as referred to in Article 2(1)(b) 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 its own 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 in particular of the date of notification of the document to the addressee.

Article 26**Means of notification**

1. The requested authority shall ensure that notification in the requested state is effected in accordance with the applicable national laws, regulations and administrative practices.
2. Paragraph 1 shall be without prejudice to any other form of notification made by a competent authority of the applicant state in accordance with the rules in force in that state.
A competent authority established in the applicant state may notify any document directly by registered mail or electronically to a person in another state in whose territory this Agreement applies.

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CHAPTER IV

RECOVERY OR PRECAUTIONARY MEASURES

Article 10

Request for recovery

1. At the request of the applicant authority, the requested authority shall recover claims which are the subject of an instrument permitting enforcement in the applicant Member State.
2. As soon as any relevant information relating to the matter which gave rise to the request for recovery comes to the knowledge of the applicant authority, it shall forward it to the requested authority.

Article 11

Conditions governing a request for recovery

1. The applicant authority may not make a request for recovery if and as long as the claim and/or the instrument permitting its enforcement in the applicant Member State are contested in that Member State, except in cases where the third subparagraph of Article 14(4) applies.
2. Before the applicant authority makes a request for recovery, appropriate recovery procedures available in the applicant Member State shall be applied, except in the following situations:
 - (a) where it is obvious that there are no assets for recovery in the applicant Member State or that such procedures will not result in the payment in full of the claim, and the applicant authority has specific information indicating that the person concerned has assets in the requested Member State;
 - (b) where recourse to such procedures in the applicant Member State would give rise to disproportionate difficulty.

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.

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CHAPTER 3

Recovery or precautionary measures

Article 27

Request for recovery

1. At the request of the applicant authority, the requested authority shall recover claims which are the subject of an instrument permitting enforcement in the state of the applicant authority.
2. As soon as any relevant information relating to the matter which gave rise to the request for recovery comes to the knowledge of the applicant authority, it shall forward it to the requested authority.

Article 28

Conditions governing a request for recovery

1. The applicant authority may not make a request for recovery if and as long as the claim and/or the instrument permitting its enforcement are contested in the state of the applicant authority, except in cases where the third subparagraph of Article 31(4) applies.
2. Before the applicant authority makes a request for recovery, appropriate recovery procedures available in the state of the applicant authority shall be applied, except in the following situations:
 - (a) where it is obvious that there are no assets for recovery in that state or that such procedures will not result in the payment in full of the claim, and the applicant authority has specific information indicating that the person concerned has assets in the state of the requested authority;
 - (b) where recourse to such procedures in the state of the applicant authority would give rise to disproportionate difficulty.

Article 29

Instrument permitting enforcement in the state of the requested authority and other accompanying documents

1. Any request for recovery shall be accompanied by a uniform instrument permitting enforcement in the state of the requested authority.

This uniform instrument permitting enforcement shall reflect the substantial contents of the initial instrument permitting enforcement in the state of the applicant authority, and constitute the sole basis for recovery and precautionary measures in the state of the requested authority. No act of recognition, supplementing or replacement shall be required in that state.

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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.

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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 by the state of the applicant authority.

EU Directive**Article 13****Execution of the request for recovery**

1. For the purpose of the recovery in the requested Member State, any claim in respect of which a request for recovery has been made shall be treated as if it was a claim of the requested Member State, except where otherwise provided for in this Directive. The requested authority shall make use of the powers and procedures provided under the laws, regulations or administrative provisions of the requested Member State applying to claims concerning the same or, in the absence of the same, a similar tax or duty, except where otherwise provided for in this Directive.

If the requested authority considers that the same or similar taxes or duties are not levied on its territory, it shall make use of the powers and procedures provided under the laws, regulations or administrative provisions of the requested Member State which apply to claims concerning the tax levied on personal income, except where otherwise provided for in this Directive.

The requested Member State shall not be obliged to grant other Member States' claims preferences accorded to similar claims arising in that Member State, except where otherwise agreed between the Member States concerned or provided in the law of the requested Member State. A Member State which grants preferences to another Member State's claims may not refuse to grant the same preferences to the same or similar claims of other Member States on the same conditions.

The requested Member State shall recover the claim in its own currency.

2. The requested authority shall inform the applicant authority with due diligence of any action it has taken on the request for recovery.
3. From the date on which the recovery request is received, the requested authority shall charge interest for late payment in accordance with the laws, regulations and administrative provisions in force in the requested Member State.
4. The requested authority may, where the laws, regulations or administrative provisions in force in the requested Member State so permit, allow the debtor time to pay or authorise payment by instalment and it may charge interest in that respect. It shall subsequently inform the applicant authority of any such decision.
5. Without prejudice to Article 20(1), the requested authority shall remit to the applicant authority the amounts recovered with respect to the claim and the interest referred to in paragraphs 3 and 4 of this Article.

EU-NO Agreement**Article 30****Execution of the request for recovery**

1. For the purpose of the recovery in the state of the requested authority, any claim in respect of which a request for recovery has been made shall be treated as if it was a claim of that state, except where otherwise provided for in this Agreement. The requested authority shall make use of the powers and procedures provided under the laws, regulations or administrative provisions of that state applying to the same claims, except where otherwise provided for in this Agreement.

The state of the requested authority shall not be obliged to grant to claims whose recovery is requested preferences accorded to similar claims arising in the state of the requested authority, except where otherwise agreed or provided under the law of that state. A state which, in the execution of this Agreement, grants preferences to claims arising in another state may not refuse to grant the same preferences to the same or similar claims of other Member States of the Union on the same conditions.

The state of the requested authority shall recover the claim in its own currency.

2. The requested authority shall inform the applicant authority with due diligence of any action it has taken on the request for recovery.
3. From the date on which the recovery request is received, the requested authority shall charge interest for late payment in accordance with the laws, regulations and administrative provisions applicable to its own claims.
4. The requested authority may, where the applicable laws, regulations or administrative provisions so permit, allow the debtor time to pay or authorise payment by instalment and it may charge interest in that respect. It shall inform the applicant authority of any such decision.
5. Without prejudice to Article 37(1), the requested authority shall remit to the applicant authority the amounts recovered with respect to the claim and the interest referred to in paragraphs 3 and 4 of this Article.

EU Directive**Article 14
Disputes**

1. Disputes concerning the claim, the initial instrument permitting enforcement in the applicant Member State or the uniform instrument permitting enforcement in the requested Member State and disputes concerning the validity of a notification made by a competent authority of the applicant Member State shall fall within the competence of the competent bodies of the applicant Member State. If, in the course of the recovery procedure, the claim, the initial instrument permitting enforcement in the applicant Member State or the uniform instrument permitting enforcement in the requested Member State is contested by an interested party, the requested authority shall inform that party that such an action must be brought by the latter before the competent body of the applicant Member State in accordance with the laws in force there.
2. Disputes concerning the enforcement measures taken in the requested Member State or concerning the validity of a notification made by a competent authority of the requested Member State shall be brought before the competent body of that Member State in accordance with its laws and regulations.
3. Where an action as referred to in paragraph 1 has been brought before the competent body of the applicant Member State, the applicant authority shall inform the requested authority thereof and shall indicate the extent to which the claim is not contested.
4. As soon as the requested authority has received the information referred to in paragraph 3, either from the applicant authority or from the interested party, it shall suspend the enforcement procedure, as far as the contested part of the claim is concerned, pending the decision of the body competent in the matter, unless the applicant authority requests otherwise in accordance with the third subparagraph of this paragraph.

At the request of the applicant authority, or where otherwise deemed to be necessary by the requested authority, and without prejudice to Article 16, the requested authority may take precautionary measures to guarantee recovery in so far as the laws or regulations in force in the requested Member State allow such action.

The applicant authority may, in accordance with the laws, regulations and administrative practices in force in the applicant Member State, ask the requested authority to recover a contested claim or the contested part of a claim, in so far as the relevant laws, regulations and administrative prac-

EU-NO Agreement**Article 31
Disputes**

1. Disputes concerning the claim, the initial instrument permitting enforcement in the state of the applicant authority or the uniform instrument permitting enforcement in the state of the requested authority and disputes concerning the validity of a notification made by an applicant authority shall fall within the competence of the competent bodies of the state of the applicant authority. If, in the course of the recovery procedure, the claim, the initial instrument permitting enforcement in the state of the applicant authority or the uniform instrument permitting enforcement in the state of the requested authority is contested by an interested party, the requested authority shall inform that party that such an action must be brought by the latter before the competent body of the state of the applicant authority in accordance with the laws in force there.
2. Disputes concerning enforcement measures taken in the state of the requested authority or concerning the validity of a notification made by an authority of the requested state shall be brought before the competent body of that state in accordance with its laws and regulations.
3. Where an action as referred to in paragraph 1 has been brought, the applicant authority shall inform the requested authority thereof and shall indicate the extent to which the claim is not contested.
4. As soon as the requested authority has received the information referred to in paragraph 3, either from the applicant authority or from the interested party, it shall suspend the enforcement procedure, as far as the contested part of the claim is concerned, pending the decision of the body competent in the matter, unless the applicant authority requests otherwise in accordance with the third subparagraph of this paragraph.

At the request of the applicant authority, or where otherwise deemed to be necessary by the requested authority, and without prejudice to Article 33, the requested authority may take precautionary measures to guarantee recovery in so far as the applicable laws or regulations allow.

The applicant authority may, in accordance with the laws, regulations and administrative practices in force in its state, ask the requested authority to recover a contested claim or the contested part of a claim, in so far as the laws, regulations and administrative practices in force in the state of the

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tices in force in the requested Member State allow such action. Any such request shall be reasoned. If the result of contestation is subsequently favourable to the debtor, the applicant authority shall be liable for reimbursing any sums recovered, together with any compensation due, in accordance with the laws in force in the requested Member State.

If a mutual agreement procedure has been initiated by the competent authorities of the applicant Member State or the requested Member State, and the outcome of the procedure may affect the claim in respect of which assistance has been requested, the recovery measures shall be suspended or stopped until that procedure has been terminated, unless it concerns a case of immediate urgency because of fraud or insolvency. If the recovery measures are suspended or stopped, the second subparagraph shall apply.

Article 15

Amendment or withdrawal of the request for recovery assistance

1. The applicant authority shall inform the requested authority immediately of any subsequent amendment to its request for recovery or of the withdrawal of its request, indicating the reasons for amendment or withdrawal.
2. If the amendment of the request is caused by a decision of the competent body referred to in Article 14(1), the applicant authority shall communicate this decision together with a revised uniform instrument permitting enforcement in the requested Member State. The requested authority shall then proceed with further recovery measures on the basis of the revised instrument.

Recovery or precautionary measures already taken on the basis of the original uniform instrument permitting enforcement in the requested Member State may be continued on the basis of the revised instrument, unless the amendment of the request is due to invalidity of the initial instrument permitting enforcement in the applicant Member State or the original uniform instrument permitting enforcement in the requested Member State.

Articles 12 and 14 shall apply in relation to the revised instrument.

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requested authority allow. Any such request shall be reasoned. If the result of contestation is subsequently favourable to the debtor, the applicant authority shall be liable for reimbursing any sums recovered, together with any compensation due, in accordance with the laws in force in the state of the requested authority.

If a mutual agreement procedure has been initiated between the states of the applicant and requested authorities, and the outcome of the procedure may affect the claim in respect of which assistance has been requested, the recovery measures shall be suspended or stopped until that procedure has been terminated, unless it concerns a case of immediate urgency because of fraud or insolvency. If the recovery measures are suspended or stopped, the second subparagraph shall apply.

Article 32

Amendment or withdrawal of the request for recovery assistance

1. The applicant authority shall inform the requested authority immediately of any subsequent amendment to its request for recovery or of the withdrawal of its request, indicating the reasons for amendment or withdrawal.
2. If the amendment of the request is caused by a decision of the competent body referred to in Article 31(1), the applicant authority shall communicate this decision together with a revised uniform instrument permitting enforcement in the state of the requested authority. The requested authority shall then proceed with further recovery measures on the basis of the revised instrument.

Recovery or precautionary measures already taken on the basis of the original uniform instrument permitting enforcement in the state of the requested authority may be continued on the basis of the revised instrument, unless the amendment of the request is due to invalidity of the initial instrument permitting enforcement in the state of the applicant authority or the original uniform instrument permitting enforcement in the state of the requested authority.

Articles 29 and 31 shall apply in relation to the revised instrument.

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Article 16

Request for precautionary measures

1. At the request of the applicant authority, the requested authority shall take precautionary measures, if allowed by its national law and in accordance with its administrative practices, to ensure recovery where a claim or the instrument permitting enforcement in the applicant Member State is contested at the time when the request is made, or where the claim is not yet the subject of an instrument permitting enforcement in the applicant Member State, in so far as precautionary measures are also possible, in a similar situation, under the national law and administrative practices of the applicant Member State.

The document drawn up for permitting precautionary measures in the applicant Member State and relating to the claim for which mutual assistance is requested, if any, shall be attached to the request for precautionary measures in the requested Member State. This document shall not be subject to any act of recognition, supplementing or replacement in the requested Member State.

2. The request for precautionary measures may be accompanied by other documents relating to the claim, issued in the applicant Member State.

Article 17

Rules governing the request for precautionary measures

In order to give effect to Article 16, Articles 10(2), 13(1) and (2), 14, and 15 shall apply *mutatis mutandis*.

EU-NO Agreement

Article 33

Request for precautionary measures

1. At the request of the applicant authority, the requested authority shall take precautionary measures, if allowed by its national law and in accordance with its administrative practices, to ensure recovery where a claim or the instrument permitting enforcement in the state of the applicant authority is contested at the time when the request is made, or where the claim is not yet the subject of an instrument permitting enforcement in the state of the applicant authority, in so far as precautionary measures are possible in a similar situation under the law and administrative practices of the state of the applicant authority.

The document drawn up for permitting precautionary measures in the state of the applicant authority and relating to the claim for which mutual assistance is requested, if any, shall be attached to the request for precautionary measures in the state of the requested authority. This document shall not be subject to any act of recognition, supplementing or replacement in the state of the requested authority.

2. The request for precautionary measures may be accompanied by other documents relating to the claim.

Article 34

Rules governing the request for precautionary measures

In order to give effect to Article 33, Articles 27(2), 30(1) and (2), 31 and 32 shall apply *mutatis mutandis*.

EU Directive**Article 18****Limits to the requested authority's obligations**

1. The requested authority shall not be obliged to grant the assistance provided for in Articles 10 to 16 if recovery of the claim would, because of the situation of the debtor, create serious economic or social difficulties in the requested Member State, in so far as the laws, regulations and administrative practices in force in that Member State allow such exception for national claims.
2. The requested authority shall not be obliged to grant the assistance provided for in Articles 5 and 7 to 16, if the initial request for assistance pursuant to Article 5, 7, 8, 10 or 16 is made in respect of claims which are more than 5 years old, dating from the due date of the claim in the applicant Member State to the date of the initial request for assistance.

However, in cases where the claim or the initial instrument permitting enforcement in the applicant Member State is contested, the 5-year period shall be deemed to begin from the moment when it is established in the applicant Member State that the claim or the instrument permitting enforcement may no longer be contested.

Moreover, in cases where a postponement of the payment or instalment plan is granted by the competent authorities of the applicant Member State, the 5-year period shall be deemed to begin from the moment when the entire payment period has come to its end.

However, in those cases the requested authority shall not be obliged to grant the assistance in respect of claims which are more than 10 years old, dating from the due date of the claim in the applicant Member State.

3. A Member State shall not be obliged to grant assistance if the total amount of the claims covered by this Directive, for which assistance is requested, is less than EUR 1 500.
4. The requested authority shall inform the applicant authority of the grounds for refusing a request for assistance.

EU-NO Agreement**Article 35****Limits to the requested authority's obligations**

1. The requested authority shall not be obliged to grant the assistance provided for in Articles 27 to 33 if recovery of the claim would, because of the situation of the debtor, create serious economic or social difficulties in the state of the requested authority, in so far as the laws, regulations and administrative practices in force in that state allow such exception for national claims.
2. The requested authority shall not be obliged to grant the assistance provided for in Articles 22 and 24 to 33 if the initial request for assistance pursuant to Article 22, 24, 25, 27 or 33 is made in respect of claims which are more than 5 years old, dating from the due date of the claim in the state of the applicant authority to the date of the initial request for assistance.

However, in cases where the claim or the initial instrument permitting enforcement in the state of the applicant authority is contested, the 5-year period shall be deemed to begin from the moment when it is established in the state of the applicant authority that the claim or the instrument permitting enforcement may no longer be contested.

Moreover, in cases where a postponement of the payment or instalment plan has been granted by the state of the applicant authority, the 5-year period shall be deemed to begin from the moment when the entire payment period has come to its end.

However, in those cases the requested authority shall not be obliged to grant assistance in respect of claims which are more than 10 years old, dating from the due date of the claim in the state of the applicant authority.

3. A state shall not be obliged to grant assistance if the total amount of the claims covered by this Agreement, for which assistance is requested, is less than EUR 1 500.
4. The requested authority shall inform the applicant authority of the grounds for refusing a request for assistance.

EU Directive**Article 19****Questions on limitation**

1. Questions concerning periods of limitation shall be governed solely by the laws in force in the applicant Member State.
2. In relation to the suspension, interruption or prolongation of periods of limitation, any steps taken in the recovery of claims by or on behalf of the requested authority in pursuance of a request for assistance which have the effect of suspending, interrupting or prolonging the period of limitation according to the laws in force in the requested Member State shall be deemed to have the same effect in the applicant Member State, on condition that the corresponding effect is provided for under the laws in force in the applicant Member State.

If suspension, interruption or prolongation of the period of limitation is not possible under the laws in force in the requested Member State, any steps taken in the recovery of claims by or on behalf of the requested authority in pursuance of a request for assistance which, if they had been carried out by or on behalf of the applicant authority in its Member State, would have had the effect of suspending, interrupting or prolonging the period of limitation according to the laws in force in the applicant Member State shall be deemed to have been taken in the latter State, in so far as that effect is concerned.

The first and second subparagraphs shall not affect the right of the competent authorities in the applicant Member State to take measures to suspend, interrupt or prolong the period of limitation in accordance with the laws in force in that Member State.

3. The applicant authority and the requested authority shall inform each other of any action which interrupts, suspends or prolongs the limitation period of the claim for which the recovery or precautionary measures were requested, or which may have this effect.

Article 20**Costs**

1. In addition to the amounts referred to in Article 13(5), the requested authority shall seek to recover from the person concerned and retain the costs linked to the recovery that it incurred, in accordance with the laws and regulations of the requested Member State.
2. Member States shall renounce all claims on each other for the reimbursement of costs arising from any mutual assistance they grant each other pursuant to this Directive.

EU-NO Agreement**Article 36****Questions on limitation**

1. Questions concerning periods of limitation shall be governed solely by the laws in force in the state of the applicant authority.
2. In relation to the suspension, interruption or prolongation of periods of limitation, any steps taken in the recovery of claims by or on behalf of the requested authority in pursuance of a request for assistance which have the effect of suspending, interrupting or prolonging the period of limitation according to the laws in force in the state of the requested authority shall have the same effect in the state of the applicant authority, on condition that the corresponding effect is provided for under the law of the latter state.

If suspension, interruption or prolongation of the period of limitation is not possible under the laws in force in the state of the requested authority, any steps taken in the recovery of claims by or on behalf of the requested authority in pursuance of a request for assistance which, if they had been carried out by or on behalf of the applicant authority in its own state, would have had the effect of suspending, interrupting or prolonging the period of limitation according to the laws of that state shall be deemed to have been taken in the latter state, in so far as that effect is concerned.

The first and second subparagraphs shall not affect the right of the state of the applicant authority to take measures which have the effect of suspending, interrupting or prolonging the period of limitation in accordance with the laws in force in that state.

3. The applicant authority and the requested authority shall inform each other of any action which interrupts, suspends or prolongs the limitation period of the claim for which the recovery or precautionary measures were requested, or which may have this effect.

Article 37**Costs**

1. In addition to the amounts referred to in Article 30(5), the requested authority shall seek to recover from the person concerned and retain the costs linked to the recovery that it incurred, in accordance with the laws and regulations of its state.
2. The states shall renounce all claims on each other for the reimbursement of costs arising from any mutual assistance they grant each other pursuant to this Agreement.

EU Directive

However, where recovery creates a specific problem, concerns a very large amount in costs or relates to organised crime, the applicant and requested authorities may agree reimbursement arrangements specific to the cases in question.

3. Notwithstanding paragraph 2, the applicant Member State shall remain liable to the requested Member State for any costs and any losses incurred as a result of actions held to be unfounded, as far as either the substance of the claim or the validity of the instrument permitting enforcement and/or precautionary measures issued by the applicant authority are concerned.

CHAPTER V

GENERAL RULES GOVERNING ALL TYPES OF ASSISTANCE REQUESTS

Article 21

Standard forms and means of communication

1. Requests pursuant to Article 5(1) for information, requests pursuant to Article 8(1) for notification, requests pursuant to Article 10(1) for recovery or requests pursuant to Article 16(1) for precautionary measures shall be sent by electronic means, using a standard form, unless this is impracticable for technical reasons. As far as possible, these forms shall also be used for any further communication with regard to the request.

The uniform instrument permitting enforcement in the requested Member State, the document permitting precautionary measures in the applicant Member State and the other documents referred to in Articles 12 and 16 shall also be sent by electronic means, unless this is impracticable for technical reasons.

Where appropriate, the standard forms may be accompanied by reports, statements and any other documents, or certified true copies or extracts thereof, which shall also be sent by electronic means, unless this is impracticable for technical reasons.

Standard forms and communication by electronic means may also be used for the exchange of information pursuant to Article 6.

2. Paragraph 1 shall not apply to the information and documentation obtained through the presence in administrative offices in another Member State or through the participation in administrative enquiries in another Member State, in accordance with Article 7.

EU-NO Agreement

However, where recovery creates a specific problem, concerns a very large amount in costs or relates to organised crime, the applicant and requested authorities may agree reimbursement arrangements specific to the cases in question.

3. Notwithstanding paragraph 2, the state of the applicant authority shall be liable to the state of the requested authority for any costs and any losses incurred as a result of actions held to be unfounded, as far as either the substance of the claim or the validity of the instrument permitting enforcement and/or precautionary measures issued by the applicant authority are concerned.

CHAPTER 4

General rules governing all types of recovery assistance requests

→ Art. 38 (use of languages): see below

(...)

Article 40

Standard forms and means of communication

1. Requests pursuant to Article 22(1) for information, requests pursuant to Article 25(1) for notification, requests pursuant to Article 27(1) for recovery or requests pursuant to Article 33(1) for precautionary measures and communication of statistical data pursuant to Article 39 shall be sent by electronic means, using a standard form, unless this is impracticable for technical reasons. As far as possible, these forms shall also be used for any further communication with regard to the request.

The uniform instrument permitting enforcement in the state of the requested authority, the document permitting precautionary measures in the state of the applicant authority and the other documents referred to in Articles 29 and 33 shall also be sent by electronic means, unless this is impracticable for technical reasons.

Where appropriate, the standard forms may be accompanied by reports, statements and any other documents, or certified true copies or extracts thereof, which shall also be sent by electronic means, unless this is impracticable for technical reasons.

Standard forms and communication by electronic means may also be used for the exchange of information pursuant to Article 23.

2. Paragraph 1 shall not apply to the information and documentation obtained through the presence of officials in administrative offices in another state or through participation in administrative enquiries in another state, in accordance with Article 24.

EU Directive

3. If communication is not made by electronic means or with use of standard forms, this shall not affect the validity of the information obtained or of the measures taken in the execution of a request for assistance.

[See Article 24\(3\) of the Directive](#) ←

Article 22**Use of languages**

1. All requests for assistance, standard forms for notification and uniform instruments permitting enforcement in the requested Member States shall be sent in, or shall be accompanied by a translation into, the official language, or one of the official languages, of the requested Member State. The fact that certain parts thereof are written in a language other than the official language, or one of the official languages, of the requested Member State, shall not affect their validity or the validity of the procedure, in so far as that other language is one agreed between the Member States concerned.
2. The documents for which notification is requested pursuant to Article 8 may be sent to the requested authority in an official language of the applicant Member State.
3. Where a request is accompanied by documents other than those referred to in paragraphs 1 and 2, the requested authority may, where necessary, require from the applicant authority a translation of such documents into the official language, or one of the official languages of the requested Member State, or into any other language bilaterally agreed between the Member States concerned.

EU-NO Agreement

3. If communication is not made by electronic means or with use of standard forms, this shall not affect the validity of the information obtained or of the measures taken in the execution of a request for assistance.
4. The electronic communication network and the standard forms adopted for the implementation of this Agreement may also be used for recovery assistance regarding other claims than the claims referred to in Article 2(1)(b), if such recovery assistance is possible under other bilateral or multilateral legally binding instruments on administrative cooperation between the states.
5. As long and in so far as no detailed rules are adopted by the Joint Committee for the implementation of this Title, the competent authorities shall make use of the rules, including the standard forms, currently adopted for the implementation of Council Directive 2010/24/EU, whereby the term "Member State" will be interpreted as including Norway.

Notwithstanding the previous subparagraph, the state of the requested authority shall use the euro currency for the transfer of the recovered amounts to the state of the applicant authority, unless otherwise agreed between the states concerned. States where the official currency is not the euro shall agree with Norway on the currency for the transfer of the recovered amounts and notify the Joint Committee thereof.

Article 38**Use of languages**

1. All requests for assistance, standard forms for notification and uniform instruments permitting enforcement in the state of the requested authority shall be sent in, or shall be accompanied by a translation into, the official language, or one of the official languages, of the state of the requested authority. The fact that certain parts thereof are written in a language other than the official language, or one of the official languages, of that state, shall not affect their validity or the validity of the procedure, in so far as that other language is one agreed between the states concerned.
2. The documents for which notification is requested pursuant to Article 25 may be sent to the requested authority in an official language of the state of the applicant authority.
3. Where a request is accompanied by documents other than those referred to in paragraphs 1 and 2, the requested authority may, where necessary, require from the applicant authority a translation of such documents into the official language, or one of the official languages of the state of the requested authority, or into any other language agreed between the states concerned.

EU Directive**Article 23****Disclosure of information and documents**

1. Information communicated in any form pursuant to this Directive shall be covered by the obligation of official secrecy and enjoy the protection extended to similar information under the national law of the Member State which received it.

Such information may be used for the purpose of applying enforcement or precautionary measures with regard to claims covered by this Directive. It may also be used for assessment and enforcement of compulsory social security contributions.

2. Persons duly accredited by the Security Accreditation Authority of the European Commission may have access to this information only in so far as it is necessary for care, maintenance and development of the CCN network.
3. The Member State providing the information shall permit its use for purposes other than those referred to in paragraph 1 in the Member State receiving the information, if, under the legislation of the Member State providing the information, the information may be used for similar purposes.

[See paragraph 6 of this Article](#) ←

EU-NO Agreement**Article 6****Confidentiality and protection of personal data**

1. Any information obtained by a state under this Agreement shall be treated as confidential and protected in the same manner as information obtained under its domestic law and, to the extent necessary for the protection of personal data, in accordance with Directive 95/46/EC of the European Parliament and of the Council and safeguards which may be specified by the state supplying the information as required under its law.
2. Such information may be disclosed to persons or authorities (including courts and administrative or supervisory bodies) concerned with the application of VAT laws and for the purpose of a correct assessment of VAT as well as for the purpose of applying enforcement including recovery or precautionary measures with regard to VAT claims.

→ [See paragraph 10 of this Article](#)

3. The information referred to in paragraph 1 may also be used for assessment and enforcement, including recovery of other taxes and compulsory social security contributions. If the information exchanged reveals or helps to prove the existence of breaches of the tax law, it may also be used for imposing administrative or criminal sanctions. Only the persons or authorities mentioned above may use the information and then only for purposes spelled out in the preceding sentences of this paragraph. They may disclose it in public court proceedings or in judicial decisions.
4. Notwithstanding paragraphs 1 and 2, the state providing the information shall, on the basis of a reasoned request, permit its use for purposes other than those referred to in Article 2(1) by the state which receives the information if, under the legislation of the state providing the information, the information may be used for similar purposes. The requested authority shall accept or refuse any such request within one month.
5. Reports, statements and any other documents, or certified true copies or extracts thereof, obtained by a state under the assistance provided by this Agreement may be invoked as evidence in that state on the same basis as similar documents provided by another authority of that state.

EU Directive

4. Where the applicant or requested authority considers that information obtained pursuant to this Directive is likely to be useful for the purposes referred to in paragraph 1 to a third Member State, it may transmit that information to that third Member State, provided this transmission is in accordance with the rules and procedures laid down in this Directive. It shall inform the Member State of origin of the information about its intention to share that information with a third Member State. The Member State of origin of the information may oppose such a sharing of information within ten working days of the date at which it received the communication from the Member State wishing to share the information.
5. Permission to use information pursuant to paragraph 3 which has been transmitted pursuant to paragraph 4 may be granted only by the Member State from which the information originates.
6. Information communicated in any form pursuant to this Directive may be invoked or used as evidence by all authorities within the Member State receiving the information on the same basis as similar information obtained within that State.

See paragraph 2 of this Article ←

EU-NO Agreement

6. Information provided by a state to another state may be transmitted by the latter to another state, subject to prior authorisation by the competent authority from which the information originated. The state of origin of the information may oppose such a sharing of information within ten working days of the date at which it received the communication from the state wishing to share the information.
- See paragraph 5 of this Article
7. The states shall transmit information obtained in accordance with this Agreement to third countries subject to the following conditions:
 - (a) the transmission of information is subject to the national legislation of the transmitting state implementing Article 25 of Directive 95/46/EC on the protection of individuals with regard to the processing of personal data and on the free movement of such data, especially as regards the adequate level of protection provided in the third country concerned;
 - (b) the competent authority from which the information originates has consented to that communication;
 - (c) the transmission is permitted by assistance arrangements between the state transmitting the information and that particular third country.
 8. When a state receives information from a third country, the states may exchange that information, in so far as permitted by the assistance arrangements with that particular third country.
 9. Each state shall immediately notify the other states concerned regarding any breach of confidentiality, failure of safeguards of personal data and any sanctions and remedial actions consequently imposed.
 10. Persons duly accredited by the Security Accreditation Authority of the European Commission may have access to this information only in so far as it is necessary for care, maintenance and development of the CCN/CSI network.

EU DirectiveCHAPTER 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.
- (...)

EU-NO Agreement

→ See Art. 40(4) of this Agreement

TITLE IV

IMPLEMENTATION AND APPLICATION

Article 41

Joint Committee

1. The Parties hereby establish a Joint Committee, composed of representatives of the Parties. The Joint Committee shall ensure the proper functioning and implementation of this Agreement.
- (...)

Article 42

Dispute settlement

Any dispute between the Parties relating to the interpretation or application of this Agreement shall be resolved through consultations within the Joint Committee. The Parties shall present the relevant information required for a thorough examination of the matter to the Joint Committee, with a view to resolving the dispute.

TITLE V

FINAL PROVISIONS

Article 43

Territorial scope

This Agreement shall apply to the territory of Norway, as set forth in Article 1-2 of the Norwegian Act of 19 June 2009 no. 58 relating to Value Added Tax, and to the territories in which the Treaty on European Union and the Treaty on the Functioning of the European Union apply and under the conditions laid down in those Treaties, with the exception of any territory referred to in Article 6 of Directive 2006/112/EC.

Correlation tables

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