

EN
E-003254/2022
Answer given by Mr Gentiloni
on behalf of the European Commission
(23.11.2022)

1 Article 18(3) of Council Directive 2010/24/EU¹ provides that 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.

When several claims relate to the same debtor, the efficiency of the recovery measures taken with regard to that person is not affected by the fact that these claims result from different national instruments. Accordingly, a Member State should take account of the amounts of all claims (including penalties, interest, costs) mentioned in the request concerned, and possibly also of the amounts of claims mentioned in other pending requests for assistance that were already sent to the same Member State with regard to the same debtor.

The above reasoning cannot be applied to situations where the claims relate to different debtors and require recovery measures against those different debtors.

2 Under the circumstances mentioned in the reply to the first question, it is possible to attach several uniform instruments permitting enforcement in the requested Member State to a request for recovery, so that the total amount of the request for assistance exceeds EUR 1 500.

3 The Directive at issue does not forbid providing recovery assistance for amounts of less than EUR 1 500. This is left to the discretion of Member States.

The Commission could consider, among others, the issue of the threshold, in the context of a future analysis for a possible reform of this Directive.

¹ Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures, OJ L 84, 31.3.2010, p. 1.