L.N. 237 of 2025

EUROPEAN UNION ACT
(CAP. 460)

Mutual Assistance for the Recovery of Claims relating to Taxes, Duties and other Measures (Amendment) Order, 2025

IN EXERCISE of the powers conferred by article 4(2) of the European Union Act, the Prime Minister has made the following order:-

Citation.

1. The title of these regulations is the Mutual Assistance for the Recovery of Claims relating to Taxes, Duties and other Measures (Amendment) Order, 2025 and this order shall be read and construed as one with the Mutual Assistance for the Recovery of Claims relating to Taxes, Duties and other Measures Order, hereinafter referred to as the "principal order".

S.L. 460.08.

Substitutes article 8 of the principal order.

2. Article 8 of the principal order shall be substituted by the following new article:

"8. (1) A request for notification of documents by an applicant authority to a requested authority shall be made in the standard form provided in the Second Schedule and shall be accompanied by the Uniform Notification Form provided in the Third Schedule.

(2) Upon receipt of a request for notification made by an applicant authority, the requested authority shall serve the Uniform Notification Form together with the documentation provided thereof, upon the person who is required to be notified:

Provided that such Form, together with any documentation thereof, shall be served either personally, by mail or by electronic means, and it shall be deemed to have been served on the person required to be notified if it has been addressed to his last known business or private address or his verified electronic address:

Provided further that where the person could not be found, or for other reasons attributable to him, the requested authority shall publish a notice in the Gazette and in one (1) or more daily newspapers, to request the person to collect the documents from the requested authority, and such Form shall be deemed to have been duly served on the person.

(3) The requested authority shall inform the applicant authority of any action taken following its request and the outcome of the service process.

(4) A request for notification may only be submitted by an applicant authority to the requesting authority if the applicant authority is unable to notify the documents in accordance with the rules in the applicant Member State or when such notification would give rise to disproportionate difficulties.

(5) The provisions of sub-article (2) 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.

(6) A competent authority in another Member State may notify any document directly by mail or electronically to a person in Malta.".

Substitutes article 9 of the principal order.

3. Article 9 of the principal order shall be substituted by the following new article:

"9. (1) A request by an applicant authority to a requested authority for the recovery of a claim which is subject to an instrument permitting enforcement in the applicant Member State, together with the Uniform Instrument Permitting Enforcement, shall be made in the standard forms provided in the Fourth Schedule and Fifth Schedule respectively.

(2) The request for recovery may be accompanied by other documents relating to the claim issued in the applicant Member State.

(3) Upon receipt of a request for recovery of a claim under sub-article (1), the requested authority shall treat the claim as a debt arising in Malta and shall apply the procedure established by the Code of Organisation and Civil Procedure relating to the recovery of debts in Malta. The requested authority shall also charge interest for late payment according to Maltese law on the amount of the claim as from the date on which the recovery request is received by the requested authority:

Cap. 12.

Provided that if there is no similar tax or duty in Malta to that requested by the applicant authority, the requested authority shall apply the procedure applicable to the recovery of tax levied on personal income.

(4) The requested authority may refuse to assist an applicant authority for the recovery of a claim in Malta, if the applicant authority has not exhausted the procedural remedies in its Member State:

Provided that:

(a) where the debtor does not have assets in the applicant Member State; or

(b) the debtor's assets are not sufficient to make good for the claim in full and the applicant authority has been informed that the debtor has assets in Malta; or

(c) if recourse to the procedures in the applicant Member State would give rise to disproportionate difficulties,

the applicant authority may submit a request to the requested authority without making recourse to the recovery procedure in its Member State.

(5) The requested authority may, in so far as is permitted under Maltese law, allow the debtor time to settle the debt due or permit the debtor to settle his dues by instalments subject to the payment of interest charged from the date of service to the date of the effective payment.

(6) The requested authority shall:

(a) inform the applicant authority regarding:

(i) the action taken relating to the execution of the request for recovery; and

(ii) its decision in accordance with sub-article (9); and

(b) remit to the applicant authority the amount recovered with respect to the claim and any interest attached thereto.

(7) Costs incurred by the requested authority during the recovery of a claim shall be recovered from the debtor and shall be retained by the requested authority.

(8) Any information which the applicant authority may have, following its submission of a request to the requested authority, shall be forwarded by the applicant authority to the requested authority without delay.".

Substitutes the First, Second, Third, Fourth and Fifth Schedule to the principal order.

4. The First, Second, Third, Fourth and Fifth Schedule to the principal order shall be substituted by the following new Schedules:

"FIRST SCHEDULE
(article 6(1))
Request for information

Request for Information

Reference : MT_RA_aaaaaaaaaaaa_rrrrrrrrrrr_20250724_x(xxx)_RI

0. REQUEST FOR INFORMATION

Issue date:	
Based on:	

Nature of the claim(s) concerned:

1. STATE OF THE APPLICANT AUTHORITY

A. Applicant authority

State:	MT - Malta
Name:	
Telephone:	
Reference of the file:	
Name of the official dealing with the request:	
Language skills:	

B. Office initiating the request

Name:	
Address:	
Postcode:	
Town:	
Telephone:	
E-mail:	
Reference of the file:	
Name of the official dealing with the request:	

2. STATE OF THE REQUESTED AUTHORITY

A. Requested authority

State:	

Name:	
Telephone:	
Reference of the file:	
Name of the official dealing with the request:	
Language skills:	

B. Office handling the request

Name:	
Address:	
Postcode:	
Town:	
Telephone:	
E-mail:	
Reference of the file:	
Name of the official dealing with the request:	

3. INFORMATION RELATING TO THE REQUEST

☐ A similar request is sent to the following competent authority(ies) within the State of the requested authority

☐ A similar request is sent to the following competent authority(ies) within the following State(s)

☐ I, applicant authority, ask the requested authority not to inform the person(s) concerned about this request.

☐ I, applicant authority, confirm that the information to be received will be subject to the secrecy provisions defined in the legal basis quoted above.

4. INFORMATION RELATING TO THE PERSON CONCERNED

A. Information is requested with regard to

○ this natural person or

○ other

B. Liability: the person concerned is

○ the principal debtor

○ a co-debtor

○ a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures under the laws in force in the applicant State

○ a person other than the (co-)debtor, holding assets belonging to, or having debts towards, the (co-)debtor or to any other person liable

○ a third party which may become affected by enforcement measures concerning other persons

C. Other relevant information concerning the above person

☐ Bank account number

☐ Car information on

○ Estimated or provisional amount or

○ precise amount of the claim(s)

☐ Other information

5. INFORMATION REQUESTED

- ☐ Information about the identity of the person concerned (for natural persons: full name, date and place of birth; for others: name and legal status)
- ☐ Information about the address
- ☐ Information about the income and assets for recovery
- ☐ Information about the heirs and/or legal successors
- ☐ Other information

6. FOLLOW-UP OF THE REQUEST FOR INFORMATION

1. I, requested authority,

☐ acknowledge receipt of the request.

2. I, requested authority,

☐ invite the applicant authority to complete the request with the following additional information

3. I, requested authority,

☐ have not yet received the additional information required and will close your request if I do not receive this information before

4. I, applicant authority,

○ a) provide on request the following additional information

○ b) am not able to provide the requested additional information, because

5. I, requested authority,

☐ acknowledge receipt of the additional information and am now in a position to proceed.

6. I, requested authority, do not provide assistance and close the case because

☐ a) I do not have competence for any of the claims to which the request relates.

☐ b) the claim is more than 5 years old.

☐ c) the amount of the claim is below the threshold.

☐ d) I am not able to obtain this information for the purpose of recovering similar national claims.

☐ e) this would disclose a commercial, industrial or professional secret.

☐ f) the disclosure of this information would be liable to prejudice the security or be contrary to the public policy of the State.

☐ g) the applicant authority did not provide all the required additional information.

☐ h) other reason

7. I, applicant authority,

☐ ask to be informed about the present status of my request.

8. I, requested authority, cannot provide the information now because

☐ a) I have asked information from other public bodies

☐ b) I have asked information from a third party

☐ c) I am arranging a personal call

☐ d) other reason

9. The requested information cannot be obtained because

☐ a) person concerned is not known

☐ b) insufficient data for identification of person concerned

☐ c) person concerned has moved away, address unknown

☐ d) the requested information is not available

☐ e) other reason

10. I, requested authority,

☐ transmit the following part of the requested information

11. I, requested authority, transmit all (or the final part of) the requested information

☐ a) identity confirmed

☐ b) address confirmed

☐ c) following data about the person concerned have changed (or are added)

☐ d) financial situation

☐ e) debt disputed

☐ f) debtor deceased on

☐ g) name and address of heirs/will executor

☐ h) other comments

○ i) I recommend proceeding with recovery procedures

○ j) I recommend not proceeding with recovery procedures

12. I, applicant authority,

☐ withdraw my request for information.

13. Other comments

○ from applicant authority or

○ from requested authority

SECOND SCHEDULE
(article 8(1))
Request for notification

Request for Notification

Reference : MT_RA_aaaaaaaaaaaa_rrrrrrrrrrrr_20250512_x(xxx)_RN

0. REQUEST FOR NOTIFICATION

Issue date:	
Based on:	

Nature of the claim(s) concerned:

1. STATE OF THE APPLICANT AUTHORITY

A. Applicant authority

State:	MT - Malta
Name:	
Telephone:	
Reference of the file:	
Name of the official dealing with the request:	
Language skills:	

B. Office initiating the request

Name:	
Address:	
Postcode:	
Town:	
Telephone:	
E-mail:	
Reference of the file:	
Name of the official dealing with the request:	

2. STATE OF THE REQUESTED AUTHORITY

A. Requested authority

State:	

Name:	
Telephone:	
Reference of the file:	
Name of the official dealing with the request:	
Language skills:	

B. Office handling the request

Name:	
Address:	
Postcode:	
Town:	
Telephone:	
E-mail:	
Reference of the file:	
Name of the official dealing with the request:	

3. INFORMATION RELATING TO THE REQUEST

☐ A similar request is sent to the following competent authority(ies) within the State of the requested authority:

☐ Final date for notification of these documents in order to avoid problems with the limitation period (if necessary):

☐ Date before which notification is requested (this date will be mentioned in the Uniform Notification Form communicated to the addressee; see box B of the Uniform Notification Form)

☐ Other comments:

4. IDENTIFICATION OF THE ADDRESSEE OF THE NOTIFICATION AND OTHER PERSONS CONCERNED

A. This request is made in relation to

- ○ this natural person or
- ○ other

B. The addressee of the notification is considered to be

- ○ the principal debtor
- ○ a co-debtor
- ○ a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures under the laws in force in the applicant State
- ○ a person other than the (co-)debtor, holding assets belonging to, or having debts towards, the (co-)debtor or to any other person liable
- ○ a third party which may become affected by enforcement measures concerning other persons

5. PURPOSE OF THE NOTIFICATION

A. This notification is intended

☐ To inform the addressee, about the document(s) to which this information document is attached.

☐ To interrupt the period of limitation with regard to the claim(s) mentioned in the notified document(s).

☐ To confirm to the addressee his/her obligation to pay the amounts mentioned under point D.

B. Office responsible with regard to the attached document(s)

Name:	
Street and number:	
Details of address:	
Postcode and town:	
Country:	
Telephone:	
E-mail:	
Website:	
Language(s) in which this office can be contacted:	

Further information about: (please note that if the directive is selected, both should normally be selected)

☐ the notified document(s)

☐ and/or the possibility to contest the obligations

can be obtained from

☐ the office mentioned here above.

☐ the following office

6. DESCRIPTION OF THE NOTIFIED DOCUMENT(S) (this box can be multiplied)

A. Reference number

Reference number:	
Date of establishment:	__/__/___

B. Nature of the notified document

☐ Tax assessment.

☐ Payment order.

☐ Decision following an administrative appeal.

☐ Other administrative document

☐ Judgment/order of

☐ Other judicial document

C. Name of the claim(s) concerned

D. Nature of the claim(s) concerned

E. Amount of the claim(s) concerned, in EUR

☐ **Principal amount:**	__ EUR
☐ **Administrative penalties and fines:**	__ EUR
☐ **Interest up to:**	__ EUR
☐ **Costs up to:**	__ EUR
☐ **Fees for certificates and similar documents issued in connection with administrative procedures related to the tax/ duty mentioned under point D:**	__ EUR

Total amount for this (these) claim(s):	__ EUR

F. The total amount of the claim should be paid

○ before

○ within days following the date of this notification.

○ without any further delay.

This payment should be made to:

Holder of the bank account:	
International Bank Account Number (IBAN):	
Bank Identification Code (BIC):	
Name of the bank:	
Reference to be used for the payment:	

G. The addressee can reply to the document(s) that is (are) notified.

- ○ Last day for replying
- ○ Time period for replying

☐ Name and address of the authority to whom a reply can be sent

H. Possibility of contesting:

- ○ The period to contest the claim or the notified document(s) has already come to its end.
- ○ Last day for contesting the claim:
- ○ Time period to contest the claim:

☐ The addressee should be informed that the enforcement may start before the end of the contestation period.

I. Other information (this will appear in the UNF)

7. FOLLOW-UP OF THE REQUEST FOR NOTIFICATION

1. I, requested authority,

☐ acknowledge receipt of the request.

2. I, requested authority,

☐ invite the applicant authority to complete the request with the following additional information

3. I, requested authority,

☐ have not yet received the additional information required and will close your request if I do not receive this information before

4. I, applicant authority,

○ a) provide on request the following additional information

○ b) am not able to provide the requested additional information, because

5. I, requested authority,

☐ acknowledge receipt of the additional information and am now in a position to proceed.

6. I, requested authority, do not provide assistance and close the case because

☐ a) I do not have competence for any of the claims to which the request relates.

☐ b) the claim is more than 5 years old.

☐ c) the amount of the claim is below the threshold.

☐ d) the applicant authority did not provide all the required additional information.

☐ e) other reason:

7. I, applicant authority,

☐ ask to be informed about the present status of my request.

8. I, requested authority, certify

○ that the above-mentioned document(s) (see box 6) has (have) been notified to the natural person/other referred to in box 4, with legal effect according to the national legislation of the State of the requested authority, on

○ that the above-mentioned document(s) could not be notified to the person concerned for the following reasons

9. I, applicant authority,

☐ withdraw my request for notification.

10. Other comments:

○ From applicant authority or

○ from requested authority

THIRD SCHEDULE
(article 8(1))
Uniform Notification Form providing information about notified documents

Direct Notification Form

Reference : MT_aaaaaaaaaaaa_20240311_DNF

This document is used for notification by competent tax authorities of the State mentioned below. It provides information about the accompanying document(s) hereby notified to you.
providing information about notified document(s)

Sending State:	MT - Malta
Sending Reference:	

The purpose of this notification, the description of the notified document(s), contact details of the responsible office(s) and information about your rights and obligations are mentioned below.

B. PURPOSE OF THE NOTIFICATION

This notification is intended

☐ To inform the addressee, about the document(s) to which this information document is attached.

☐ To interrupt the period of limitation with regard to the claim(s) mentioned in the notified document(s).

☐ To confirm to the addressee his/her obligation to pay the amounts mentioned under point D.

Please note that in case of non-payment, the authorities may take enforcement and/or precautionary measures to ensure the recovery of the claim. This may cause extra costs charged to the addressee.

You are the addressee of this notification, as you are considered to be

○ the principal debtor

○ a co-debtor

○ a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures, under the laws in force in the applicant State

○ a person other than the (co-)debtor, holding assets belonging to, or having debts towards, the (co-)debtor or to any other person liable

○ a third party which may become affected by enforcement measures concerning other persons

C. OFFICE(S) RESPONSIBLE FOR THE NOTIFIED DOCUMENT(S)

Office responsible with regard to the attached document(s)

Name:	
Street and number:	
Details of address:	
Postcode and town:	
Country:	
Telephone:	
E-mail:	
Website:	
Language(s) in which this office can be contacted:	

Further information about

☐ the notified document(s)

☐ and/or the possibility to contest the obligations

can be obtained from

☐ the office mentioned here above.

☐ the following office

D. DESCRIPTION OF THE NOTIFIED DOCUMENT(S)

Document 1

A. Reference number

Reference number:	
Date of establishment:	__/__/____

B. Nature of the notified document

☐ Tax assessment.

☐ Payment order.

☐ Decision following an administrative appeal.

☐ Other administrative document

☐ Judgment/order of

☐ Other judicial document

C. Name of the claim(s) concerned

D. Nature of the claim(s) concerned

E. Amount of the claim(s) concerned, in EUR

☐ **Principal amount:**	__ EUR
☐ **Administrative penalties and fines:**	__ EUR
☐ **Interest up to:**	__ EUR
☐ **Costs up to:**	__ EUR
☐ **Fees for certificates and similar documents issued in connection with administrative procedures related to the tax/ duty concerned:**	__ EUR

Total amount for this (these) claim(s):	__ EUR

F. The amount mentioned under point E. should be paid

○ before

○ within days following the date of this notification.

○ without any further delay.

This payment should be made to:

Holder of the bank account:	
International Bank Account Number (IBAN):	
Bank Identification Code (BIC):	
Name of the bank:	
Reference to be used for the payment:	

G. The addressee can reply to the document(s) that is (are) notified.

- ○ Last day for replying
- ○ Time period for replying

☐ Name and address of the authority to whom a reply can be sent

H. Possibility of contesting:

- ○ The period to contest the claim or the notified document(s) has already come to its end.
- ○ Last day for contesting the claim:
- ○ Time period to contest the claim:

☐ Please note that the recovery may begin before the end of the contestation period.

I. Other information

FOURTH SCHEDULE
(articles 9(1) and 11(1))
Request for recovery and, or precautionary measures

REQUEST FOR RECOVERY AND/OR PRECAUTIONARY MEASURES

Reference : MT_RA_aaaaaaaaaaaa_rrrrrrrrrrrr_20250512_x(xxx)_RR

0. REQUEST FOR RECOVERY AND/OR PRECAUTIONARY MEASURES

Issue date (initial date of this request):	
Based on:	

Nature of the claim(s) concerned:

1. STATE OF THE APPLICANT AUTHORITY

A. Applicant authority

State:	MT - Malta
Name:	
Telephone:	
Reference of the file:	
Name of the official dealing with the request:	
Language skills:	

B. Office initiating the request

Name:	
Address:	
Postcode:	
Town:	
Telephone:	
E-mail:	
Reference of the file:	
Name of the official dealing with the request:	

2. STATE OF THE REQUESTED AUTHORITY

A. Requested authority

State:	

Name:	
Telephone:	
Reference of the file:	
Name of the official dealing with the request:	
Language skills:	

B. Office handling the request

Name:	
Address:	
Postcode:	
Town:	
Telephone:	
E-mail:	
Reference of the file:	
Name of the official dealing with the request:	

3. INFORMATION RELATING TO THE REQUEST

- ☐ The total amount of all claim(s) (inclusive of interest, penalties and costs) of this request is less than the threshold , but this request is sent for the following reason:
- ☐ A similar request is sent to the following competent authority(ies) within the State of the requested authority
- ☐ A similar request is sent to the following competent authority(ies) within the following State(s)
- ☐ The claim(s) is (are) the subject of an instrument permitting enforcement in the applicant State.
- ☐ The claim(s) is (are) not yet subject of an instrument permitting enforcement in the applicant State.
- ☐ The claim(s) is (are) not contested.
- ☐ The claim(s) may no longer be contested by an administrative appeal/by an appeal to the courts.
- ☐ The claim(s) is (are) contested but the laws, regulations and administrative practices in force in the State of the applicant authority allow recovery of a contested claim.
- ☐ It is obvious that there are no assets for recovery in the applicant 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 State.
- ☐ Recourse to recovery procedures in the applicant State would give rise to disproportionate difficulty.
- ☐ Please contact me if the following specific situation occurs (by using the free text field at the end of the form)
- ☐ I, applicant authority, will reimburse the sums already transferred if the outcome of the contestation , referred to in Art. 23 of the Regulation implementing Directive 2010/24/EU (or corresponding provision of other agreement)is favourable to the party concerned.
- ☐ Sensitive case

4. PAYMENT INSTRUCTIONS

4.A Please remit the amount of the claim recovered to

International Bank Account Number (IBAN):	
Bank Identification Code (BIC):	
Name of the bank:	
Name of the account holder:	
Address of the account holder:	
Payment reference to be used at the transfer of the money:	

4.B Payment by instalment is

○ acceptable without further consultation.

○ only acceptable after consultation (please use box 7, point 20 for this consultation).

○ not acceptable.

5. INFORMATION ABOUT THE PERSON CONCERNED BY THE REQUEST

5.A Recovery/precautionary measures are requested with regard to

○ this natural person or

○ other

☐ Other information concerning this person

5.B Other relevant information concerning this request and/or person

☐ 1. The following person(s) is (are) co-debtor(s)

☐ 2. The following person(s) is (are) holding assets belonging to the person concerned by this request

☐ 3. The following person(s) is (are) having debts towards the person concerned by this request

☐ 4. There is (are) (an) other person(s) than the person concerned by this request, who is (are) liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures

6. DESCRIPTION OF THE CLAIM(S)

6.A Currency of the State where this document is issued

Currency of the State where this document is issued:	EUR
Currency of the State where recovery actions will be taken:	

6.B Claim 1:

B. The claim(s) mentioned below is (are) to be considered as

○ the initial claim(s), subject of an instrument permitting enforcement in the requested State.

○ the revised claim(s), subject of a revised instrument permitting enforcement in the requested State.

C. Identification of the claim(s)

1.Reference:

2.Nature of the claim(s) concerned:

3.Name of the tax/duty concerned:

4.Period or date concerned:

○ Period

○ Date

5.Date of establishment of the claim:

6.Date on which enforcement becomes possible:

7.Last day of the limitation period: (will not be copied into the printed version of the UIPE)

8.Amount of the claim still due:

	Initially due (optional):	Still due:
☐ Principal amount		
☐ Administrative penalties and fines		
☐ Interest till date before the day the request is sent		
☐ Costs till date before the day the request is sent		
☐ Fees for certificates and similar documents issued in connection with administrative procedures related to the tax/duty concerned		
Total amount of this claim:	__ EUR	__ EUR

9.Date of notification of the initial instrument permitting enforcement in the applicant State (Malta):

○ Date

○ No date available.

10.Further information concerning the claim:The office responsible of the assessment of the claim

Name:	
Street and number:	
Details of address:	
Postcode and town:	
Country:	
Telephone:	
E-mail:	
Website:	
Language(s) in which this office can be contacted:	

Further information concerning the claim or the possibilities for contesting the payment obligation can be obtained from

☐ the office indicated here above.

☐ the following office responsible for the Uniform Instrument Permitting Enforcement

11.Identification of the persons concerned in the national instrument(s) permitting enforcement and in the UIPE(s):

☐ a. The UIPE should mention the person to whom this request relates (see box 5 A).

☐ b. The following other person(s) should also be mentioned

D. Other information with regard to this claim (this will be copied in the UIPE)

E. Additional information concerning the claim (this will not be copied in the UIPE)

F.

○ The next claim is to be added to the same UIPE accompanying this request.

○ The next claim must be put in another UIPE accompanying the same request.

G. Total number of claims: 1

H. Overall total amount of the claim(s)

	In the currency of the applicant State:	In the currency of the requested State:	In EUR:
Overall total of principal amount:	__ EUR	__	__ EUR
Overall total of administrative penalties and fines:	__ EUR	__	__ EUR
Overall total of interest till date before the day the request is sent:	__ EUR	__	__ EUR
Overall total of costs till date before the day the request is sent:	__ EUR	__	__ EUR
Overall total of fees for certificates and similar documents issued in connection with administrative procedures related to the tax/duty concerned:	__ EUR	__	__ EUR

Overall total amount of the claim(s):	__ EUR	__	__ EUR

7. FOLLOW-UP OF THE REQUEST

1. I, requested authority,

☐ acknowledge receipt of the request.

2. I, requested authority,

☐ invite the applicant authority to complete the request with the following additional information

3. I, requested authority,

☐ have not yet received the additional information required and will close your request if I do not receive this information before

4. I, applicant authority,

○ a) provide on request the following additional information

○ b) am not able to provide the requested additional information, because

5. I, requested authority,

☐ acknowledge receipt of the additional information and am now in a position to proceed.

6. I, requested authority, do not provide assistance and close the case because

☐ a) I do not have competence for any of the claims to which the request relates.

☐ b) I do not have competence for the following claim(s) of your request (indicate the letter of the tax/duty concerned)

☐ c) the claim is more than 5 years old.

☐ d) the total amount is less than the threshold foreseen in the applicable legal instrument.

☐ e) the applicant authority did not provide all the required additional information.

☐ f) other reason

7. I, applicant authority,

☐ ask to be informed about the present status of my request.

8. I, requested authority, will not take the requested action(s), for the following reasons

☐ a) my national legislation and practice does not allow recovery measures for claims that are contested.

☐ b) my national legislation and practice does not allow precautionary measures for claims that are contested.

9. I, requested authority, have conducted the following procedures for recovery and/or precautionary measures

☐ a) I established contact with the debtor and requested payment on

☐ b) I am negotiating payment by instalment.

☐ c) the following payment by instalment has been agreed

☐ d) I have commenced enforcement procedures on

☐ e) I have commenced precautionary measures on

☐ f) I, requested authority, inform the applicant authority that the measures which I have taken (described under point c and/or d and/or e above) have the following effect on the period of limitation

☐ g) I, requested authority, inform the applicant authority that suspension, interruption or prolongation of the period of limitation is not possible under the laws of the requested State.

I ask the applicant State to confirm whether the measures which I have taken (described under point c and/or d and/or e above) have interrupted, suspended or prolonged the time limit for recovery and, if so, what the new time limit is.

10. Procedures are still going on. I, requested authority,

☐ will inform applicant authority when changes occur.

11. I, applicant authority, confirm that

○ a) as a result of the action mentioned under point 9, the time limit has been changed. The new time limit is indicated in box 6 C 7.

○ b) my national laws do not provide for the suspension, interruption or prolongation of the period of limitation.

12. I, requested authority, inform the applicant authority that

☐ a) the claim has been fully recovered on

☐ b) the claim has been partly recovered on

☐ c) precautionary measures have been taken.

13. I, requested authority, confirm that all or part of the claim could not be recovered/precautionary measures will not be taken, and the case will be closed because

☐ a) the person concerned is not known.

☐ b) the person concerned is known, but moved to

☐ c) the person concerned is known, but moved to an unknown address.

☐ d) the person concerned is deceased on

☐ e) debtor/co-debtor is insolvent.

☐ f) debtor/co-debtor is bankrupt and the claim has been lodged.

☐ g) debtor/co-debtor is bankrupt/no recovery possible.

☐ h) others

14. I, applicant authority,

☐ confirm that the case is closed.

15.

☐ I, requested authority, inform the applicant authority that I have received notification that an action has been launched contesting the claim or the instrument permitting its enforcement and will suspend enforcement procedures. Further,

- ☐ a) I have taken precautionary measures to ensure recovery of the claim on
- ☐ b) I ask the applicant authority to inform me whether I should recover the claim.
- ☐ c) I inform the applicant authority that the laws, regulations and administrative practices in force in the State in which I am situated do not permit (continued) recovery of the claim as long as it is contested.

16. I, applicant authority, having been informed that an action has been launched contesting the claim or the instrument permitting its enforcement,

☐ a) ask the requested authority to suspend any action which it has undertaken.

☐ b) ask the requested authority to take precautionary measures to ensure recovery of the claim.

☐ c) ask the requested authority to (continue to) recover the claim.

17.

☐ I, requested authority, inform the applicant authority that the laws, regulations and administrative practices in force in the State in which I am situated do not permit the action requested

- ☐ under point 16(b).
- ☐ under point 16(c).

18. I, applicant authority,

☐ a) amend the request for recovery/precautionary measures as mentioned in the revised box 6,

- ☐ in accordance with the decision about the contested claim.
- ☐ because part of the claim was paid directly to the applicant authority.
- ☐ for another reason

☐ b) ask the requested authority to resume enforcement procedures since the contestation was not favourable to the debtor per decision of the body competent in this matter of

19. I, applicant authority, withdraw this request for recovery/precautionary measures because

☐ a) the amount was paid directly to the applicant authority.

☐ b) the time limit for recovery action has elapsed.

☐ c) the claim(s) has (have) been annulled by a national court or by an administrative body.

☐ d) the instrument permitting enforcement has been annulled.

☐ e) other reason

20. Other comments

○ from applicant authority or

- from requested authority

FIFTH SCHEDULE
(article 9(1))
Uniform Instrument Permitting Enforcement in the Requested Member State

Uniform Instrument Permitting Enforcement

Reference : MT_aaaaaaaaaaaa_20240311_UIPE_1

0. Uniform Instrument Permitting Enforcement

Applicant authority state:	MT - Malta
Applicant authority Reference:	;

The claim(s) mentioned below is (are) to be considered as

○ the initial claim(s), subject of an instrument permitting enforcement in the requested State.

○ the revised claim(s), subject of a revised instrument permitting enforcement in the requested State.

State where this document is issued:	Malta

Disputes concerning the claim fall exclusively within the competence of the competent bodies of the applicant State (Malta). Any such action must be brought before them in accordance with the procedural and language rules in force in the applicant State (Malta).

The addressee of a request for recovery or precautionary measures may not rely on the notification or communication of the uniform instrument permitting enforcement in the requested State to claim a prolongation or a re-opening of the time period to contest the claim or the initial instrument permitting enforcement if that has been validly notified.

1. DESCRIPTION OF THE CLAIM(S) AND THE PERSON(S) CONCERNED

Currency of the State where this document is issued

Currency of the State where this document is issued:	EUR
Currency of the State where recovery actions will be taken:	

Exchange rate used:

1 EUR	=	1 EUR
1 EUR	=	__ ###
1 EUR	=	__ ###
1 ###	=	__ EUR

Claim 1:

Identification of the claim 1

1.Reference

2.Nature of the claim(s) concerned

3.Name of the tax/duty concerned

4.Period or date concerned

- ○ Period
- ○ Date

5.Date of establishment of the claim

6.Date on which enforcement becomes possible

7.Amount of the claim still due

	Initially due (optional):	Still due:	Still due (converted):
☐ **Principal amount**	__ EUR	__ EUR	0 ###
☐ **Administrative penalties and fines**	__ EUR	__ EUR	0 ###
☐ **Interest till date before the day the request is sent**	__ EUR	__ EUR	0 ###
☐ **Costs till date before the day the request is sent**	__ EUR	__ EUR	0 ###
☐ **Fees for certificates and similar documents issued in connection with administrative procedures related to the tax/duty concerned**	__ EUR	__ EUR	0 ###

	Initially due (optional):	Still due:	Still due (converted):
Total amount of this claim:	0 EUR	0 EUR	0 ###

8.Date of notification of the initial instrument permitting enforcement in the applicant State (Malta)

○ Date

○ No date available.

9.Further information concerning the claim:The office responsible of the assessment of the claim

Name:	
Street and number:	
Details of address:	
Postcode and town:	
Country:	
Telephone:	
E-mail:	
Website:	
Language(s) in which this office can be contacted:	

10.Further information concerning the claim or the possibilities for contesting the payment obligation can be obtained from

☐ the office indicated here above.

☐ the following office responsible for the Uniform Instrument Permitting Enforcement

Identification of the person(s) concerned in the national instrument(s) permitting enforcement:

☐ a. The following person is mentioned in the national instrument(s) permitting enforcement

☐ b. The following person(s) is (are) also mentioned in the national instrument(s) permitting enforcement

Overall total amount of the claim(s)

	In the currency of the applicant State:	In the currency of the requested State:	In EUR:
Overall total amount of the claim(s):	0 EUR	0 ###	0 EUR

Ippubblikat mid-Dipartiment tal-Informazzjoni (doi.gov.mt) — Valletta — *Published by the Department of Information (doi.gov.mt) — Valletta*
Mitbugħ fl-Istamperija tal-Gvern fuq karta FSC — *Printed at the Government Printing Press on FSC certified paper*

Prezz/*Price*
€4.23