



Annex I

to the 2020 report “Fraud and error in the field of EU social security coordination”

Country sheets

National legislation relevant to preventing and combatting social security fraud and error within the framework of Regulations (EC) Nos 883/2004 and 987/2009 on the coordination of social security systems, including the relevant definitions of fraud and error and penalties and sanctions that apply

Network Statistics FMSSFE

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AUSTRIA

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security	All	
Benefits (fill in: yes/no)		
Benefits in kind (fill in: yes/no)	Yes	
Benefits in cash (fill in: yes/no)	Yes	
Contributions (fill in: yes/no)	Yes	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	<i>Strafgesetzbuch</i> [Criminal Code]
	Type	Standard penalties
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	
	Date of entry into force	§ 146 – 1.1.1975 § 153e – 1.9.2009 §§ 147, 153c, 153d – 1.1.2016
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	
	Link to the official online	https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10002296

publication (if available)	
Scope of the legislation (criminal, administrative, mixed, ...)	Criminal law
Definition of fraud contained in this legislation or measure	Whoever deceives someone into committing, tolerating or desisting from an act, thereby causing pecuniary damage to that person or another, with the intention of unlawfully enriching himself or a third person through the conduct of the deceived party (shall be deemed to have committed fraud).
Definition of error contained in this legislation or measure	
Sanctions for fraud contained in this legislation or measure	Various sanctions depending on the offence (fines or imprisonment).
Sanctions for error contained in this legislation or measure	
Brief summary of the relevant provisions (in English)	§ 153c - Withholding of employer contributions to the social security institutions; § 153d - fraudulent withholding of social security contributions and supplements according to the Austrian Construction Workers Leave and Severance Pay Act; § 153e - Organized undeclared work; § 146 fraud, § 147 Serious fraud
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Sickness, accident and pension insurance	
Benefits (fill in: yes/no)		
Benefits in kind (fill in: yes/no)	Yes	
Benefits in cash (fill in: yes/no)	Yes	
Contributions (fill in: yes/no)	Yes	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	<i>Allgemeines Sozialversicherungsgesetz (ASVG)</i> [General Social Insurance Act]
	Type	Act
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	
	Date of entry into force	1.1.1956
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	
	Link to the official online publication (if available)	https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10008147
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative law
	Definition of fraud contained in this legislation or measure	
Definition of error contained in this legislation or measure		

	Sanctions for fraud contained in this legislation or measure	
	Sanctions for error contained in this legislation or measure	
	Brief summary of the relevant provisions (in English)	<p>If the insured are not able to demonstrate that they actually have worked, they are usually deregistered from the social security system from the moment of a final decision about a bogus company. (Art 11 para 7)</p> <p>Violations of reporting regulations (Art 111)</p>
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	
	Any additional information	<p>The division of infringements of reporting regulations into the categories of 'fraud' and 'error' does not dovetail with the Austrian system since fraud presupposes intention, while negligence or serious error are sufficient to trigger sanctions under the ASVG. These range from penalties for delay or contribution supplements to administrative fines ranging from EUR 730 to 2 180, and EUR 2 180 to 5 000 for repeat offences.</p>

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	All	
Benefits (fill in: yes/no)	No	
Benefits in kind (fill in: yes/no)	No	
Benefits in cash (fill in: yes/no)	No	
Contributions (fill in: yes/no)	Yes	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	<i>Sozialbetrugsbekämpfungsgesetz</i> [Act on combating social security fraud]
	Type	Act
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	
	Date of entry into force	1.1.2016
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	
	Link to the official online publication (if available)	https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=20009245
	Scope of the legislation	

	(criminal, administrative, mixed, ...)	
	Definition of fraud contained in this legislation or measure	
	Definition of error contained in this legislation or measure	
	Sanctions for fraud contained in this legislation or measure	
	Sanctions for error contained in this legislation or measure	
	Brief summary of the relevant provisions (in English)	<p>The law combating social security fraud addresses and specifies several forms of social fraud, namely partial/no payment of social security contributions in the form of undeclared work (envelope wages, bogus part-time work, falsely declared employment), organised undeclared work or bogus registration to the social security system to obtain benefits or to avoid obligations.</p>
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	
	Any additional information	

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	All	
Benefits (fill in: yes/no)	No	
Benefits in kind (fill in: yes/no)	No	
Benefits in cash (fill in: yes/no)	No	
Contributions (fill in: yes/no)	Yes	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Lohn- und Sozialdumping-Bekämpfungsgesetz [Anti-Wage and Social Dumping Act]
	Type	Act
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	
	Date of entry into force	01 Jan 2017
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	
Link to the official online publication (if available)	https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=20009555	

Scope of the legislation (criminal, administrative, mixed, ...)	
Definition of fraud contained in this legislation or measure	
Definition of error contained in this legislation or measure	
Sanctions for fraud contained in this legislation or measure	
Sanctions for error contained in this legislation or measure	
Brief summary of the relevant provisions (in English)	The provisions of this act of law concerning penalising frauds include violations of reporting obligations and the obligation to keep documents readily available in cases of posted or hired-out workers, frustration of pay level verification, failure to keep pay documents readily available, underpayment and failure to report changes concerning the responsible agent.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	
Any additional information	Anyone who commits an administrative offence and shall be fined to pay, if more than three employees are affected, between EUR 2,000 and EUR 20,000 for each employee and between EUR 4,000 and EUR 50,000 in case of repetition of the offence. The range from penalties for underpayment fines is ranging from EUR 1,000 to EUR 50,000 for each employee.

BELGIUM

In the field of unemployment insurance, accidents at work and occupational diseases, the provisions referred to in the 2015 annual report (reference year 2014) remain in force.

In general, during 2015, various changes in the fight against cross-border social security fraud were either targeted at particular sectors (e.g. the meat sector) or were designed to counter phenomena such as fictitious membership of the social security scheme for self-employed workers.

- Changes were made to the **Social Penal Code** (although not directly relating to the implementation of European coordinating Regulations (EC) No 883/2004 and (EC) No 987/2009), for example, by the **Programme Act of 10 August 2015** (Ministerial Order of 18 August 2015), which entered into force on 28 August 2015. The purpose of the relevant section is to introduce an electronic registration system of workers who are employed to perform various activities in the meat sector. In that sector, the inspection services often face various difficulties relating to labour law: on the one hand, bogus self-employed workers and, on the other, the employment of casual workers. The aim of the measure is to require the attendance of all workers, whatever their status (employee, self-employed, posted worker) from the time they are active in a cutting plant or meat processing factory. Registering attendance can be achieved with various technical means, either at the workplace itself, via a local registration system, or remotely (e.g. from the subcontractor's headquarters or from a smartphone).
- The **Programme Act of 10 August 2015** (Ministerial Order of 18 August 2015), which entered into force on 28 August 2015, amends Article 17a (1er(a)) of Royal Decree No 38 of 27 July 1967 governing the social security status of self-employed persons by doubling the fine payable in the event of fictitious membership (as a self-employed worker) to a social security scheme.

For family benefits, requests for the recovery of undue amounts received from foreign institutions are processed in the same way as requests from Belgian bodies. However, amounts can be withheld only if the debtor is in receipt of family allowances under the Loi générale relative aux allocations familiales [General Child Benefit Act] or the Loi instaurant des Prestations familiales garanties [Establishment of Guaranteed Family Allowances Act].

Following an institutional reform of the Belgian State, in 2014, certain powers in the area of social security were regionalised in particular those relating to family benefits. As from 1 January 2019, the Federal Government will no longer be responsible for the payment of family benefits in three entities, where new legislation will enter into force. The Flemish Community (Flanders) took effective charge of the payment of family benefits as from 1 January 2019. From that date onwards, family benefits are one part of the Decree of 27 April 2018 governing allowances within the framework of family policy (the Flemish 'Groeipakket': a new package of family benefits and financial interventions in Flanders-Belgian Official Gazette, 31 July 2018; Entry into force: 1 January 2019 - with specific transitional measures). The General Family Allowance Act (LGAF - loi générale relative les allocations familiales) in Flanders is abrogated with effect from 1 January 2019. A transitional regime is provided for.

For French-speaking Wallonia, family allowances are paid on the basis of the Decree of 8 February 2018 amended by the Decree of 20 December 2018.

For the German-speaking Community, family benefits are paid on the basis of the Decree of 23 April 2018 on family benefits.

In Brussels, federal laws are still relevant for 2019.

In such cases, benefit recipients are informed of the request from the body in the other country that amounts be withheld and how this is to be done. They are advised to contact

the foreign institution in question if they wish to challenge its decision, and if necessary the Organe interregional pour les prestations familiales (Orint) provides assistance, as a liaison body, in doing so. If the benefit recipient proposes an adjustment to the percentage or amount to be withheld, that proposal is sent to the creditor (the other Member State) and the position adopted by that Member State determines the recovery action taken. The benefit recipient and the foreign institution are informed once the debt has been paid off. Depending on whether the undue amount stems from an error made by the debtor body, the rate of recovery may range from 10% to 100% of the ongoing payments by another body. In the event of an error, amounts won't be recovered only if the debtor acted in good faith, i.e. did not know or could not be expected to know that the payment was not due. A Belgian body that wishes to recover an undue payment contacts the competent institution (or last competent institution) in the other Member State concerned or the liaison body of that State. We would emphasise that undue payments involving other Member States usually arise when there has already been a problem in establishing which Member State is competent.

For the Flemish Community:

- Decree of 27 April 2018 governing allowances within the framework of family policy (the Flemish 'Groeipakket': a new package of family benefits and financial interventions in Flanders- Belgian Official Gazette, 31 July 2018; Entry into force: 1 January 2019- with specific transitional measures).

The Decree and certain executionary decisions have specific terms concerning fraud and error in case of recuperation of family benefits, such as the prescription and methods of recuperation.

In the area of family benefits, the following national legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations is present:

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security		Family allowances
Benefits (fill in: yes/no)		Yes
Benefits in kind (fill in: yes/no)		No
Benefits in cash (fill in: yes/no)		Yes
Contributions (fill in: yes/no)		No
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the</u>	Name	Bruxelles : Charte de l'assuré social - art. 21 Région Wallonne :-Décret Wallon du 8 février 2018 relatif à la gestion et au paiement des prestations familiales, art.89 Communauté germanophone : Décret du 23/04/2018 sur les prestations familiales, Art.53, 70-74.
	Type	Legislation/ Décret Wallon

<u>framework of the Regulation</u> <u>s</u>	Level (e.g. federal, regional, institutions etc)	Federal Région Wallonne: compétences régionalisées Communauté germanophone : relève de la compétence de la Communauté
	Date of publication in official journal of your country	11/04/1995 Région Wallonne: 01/03/2018 Communauté Germanophone : 12/06/2018
	Date of entry into force	24/11/1997 Région Wallonne: 01/01/2019 or 01/01/2020 suivant les dispositions Communauté germanophone : 01/01/2019
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Moniteur belge
	Link to the official online publication (if available)	Bruxelles : http://www.ejustice.just.fgov.be/cgi_loi/loi_a1.pl?DETAIL=1995041144%2FF&caller=list&row_id=1&numero=1&rech=1&cn=1995041144&table_name=LOI&nm=1995022286&la=F&chercher=t&dt=LOI&language=fr&fr=f&choix1=ET&choix2=ET&fromtab=loi_all&sql=dt+contains++%27LOI%27+and+dd+%3D+date%271995-04-11%27and+actif+%3D+%27Y%27&ddda=1995&tri=dd+AS+RANK+&trier=promulgation&dddj=11&dddm=04&imgcn.x=53&imgcn.y=8 Wallonie : http://www.ejustice.just.fgov.be/eli/decret/2018/02/08/2018201006/justel Communauté germanophone : http://www.ejustice.just.fgov.be/cgi/article_body.pl?language=du&pub_date=2018-06-12&numac=2018202523&caller=summary#end
Scope of the legislation (criminal, administrative, mixed, ...)	Administrative	
Definition of fraud contained in this		

	legislation or measure	
	Definition of error contained in this legislation or measure	
	Sanctions for fraud contained in this legislation or measure	
	Sanctions for error contained in this legislation or measure	
	Brief summary of the relevant provisions (in English)	
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	
	Any additional information	

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Family allowances	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	No	
Benefits in cash (fill in: yes/no)	Yes	
Contributions (fill in: yes/no)	No	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Code judiciaire - art. 1410, §4
	Type	Legislation
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	31/10/1967
	Date of entry into force	01/11/1970
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Moniteur belge
	Link to the official online publication (if available)	http://www.ejustice.just.fgov.be/cgi_loi/change_lg.pl?language=fr&la=F&cn=1967101005&table_name=loi
	Scope of the legislation (criminal, administrative, mixed, ...)	
Definition of fraud contained in this legislation or measure		

	Definition of error contained in this legislation or measure	
	Sanctions for fraud contained in this legislation or measure	
	Sanctions for error contained in this legislation or measure	
	Brief summary of the relevant provisions (in English)	
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	
	Any additional information	

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Family allowances	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	No	
Benefits in cash (fill in: yes/no)	Yes	
Contributions (fill in: yes/no)	No	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Bruxelles : LGAF - art. 120bis/ Wallonie : Article 97 du Décret wallon Communauté germanophone : Art 53, 70-74 du décret du 23/04/2018 sur les prestations familiales
	Type	Legislation
	Level (e.g. federal, regional, institutions etc)	Federal/ Région Wallonne Communauté Germanophone
	Date of publication in official journal of your country	Bruxelles : 01/07/2013 Wallonie : 1/3/2018 Communauté Germanophone : 12/06/2018
	Date of entry into force	Bruxelles : 01/01/2014 Wallonie : 1/1/2019 Communauté Germanophone : 01/01/2019
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Moniteur belge

Link to the official online publication (if available)	<p>Bruxelles : http://www.ejustice.just.fgov.be/eli/decret/2018/02/08/2018201006/moniteur</p> <p>Wallonie : http://www.ejustice.just.fgov.be/eli/decret/2018/02/08/2018201006/moniteur</p> <p>Communauté Germanophone : http://www.ejustice.just.fgov.be/cgi/article_body.pl?language=du&pub_date=2018-06-12&numac=2018202523&caller=summary#end</p>
Scope of the legislation (criminal, administrative, mixed, ...)	administrative
Definition of fraud contained in this legislation or measure	deliberately unlawful conduct in a beneficiary of social benefits
Definition of error contained in this legislation or measure	n/a
Sanctions for fraud contained in this legislation or measure	Recovery
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Family allowances
Benefits (fill in: yes/no)		Yes
Benefits in kind (fill in: yes/no)		No
Benefits in cash (fill in: yes/no)		Yes
Contributions (fill in: yes/no)		No
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Bruxelles : Code pénal social - art. 162 , 210, 222 et 236 Wallonie : Code d'instruction criminelle, art. 29
	Type	Legislation
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	Bruxelles : 01/07/2010 Wallonie : 27/11/1808
	Date of entry into force	Bruxelles : 01/07/2011 Wallonie : 07/12/1808
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Moniteur belge
	Link to the official online publication (if available)	Bruxelles : http://www.ejustice.just.fgov.be/cqi_loi/change_lg.pl?language=fr&la=F&table_name=loi&cn=2010060607 Wallonie :http://www.ejustice.just.fgov.be/eli/loi/1808/11/17/180811701/justel
	Scope of the legislation (criminal, administrative, mixed, ...)	Bruxelles : Mixed Wallonie : criminal

Definition of fraud contained in this legislation or measure	
Definition of error contained in this legislation or measure	
Sanctions for fraud contained in this legislation or measure	Obligation d'information des autorités judiciaires
Sanctions for error contained in this legislation or measure	
Brief summary of the relevant provisions (in English)	
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	N	
Benefits (fill in: yes/no)	N	
Benefits in kind (fill in: yes/no)	N	
Benefits in cash (fill in: yes/no)	N	
Contributions (fill in: yes/no)	N	
Other (please specify)	Fight against social dumping and unfair competition	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	loi-programme du 10/8/2015
	Type	
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	10/8/2015
	Date of entry into force	28/8/2015
	Date of end of applicability (if applicable)	NA
	Source (publication in the official journal of your country)	MB
	Link to the official online publication (if available)	http://www.ejustice.just.fgov.be/cgi_loi/change_lg.pl?language=fr&la=F&table_name=loi&cn=2010060607
	Scope of the legislation (criminal,	mixed

administrative, mixed, ...)	
Definition of fraud contained in this legislation or measure	toute violation d'une législation sociale qui relève de la compétence de l'autorité fédérale
Definition of error contained in this legislation or measure	NA
Sanctions for fraud contained in this legislation or measure	sanction de niveau 3 (La sanction de niveau est soit d'une amende pénale de 100 à 1000 euros, soit d'une amende administrative de 50 à 500 euros) + décimes additionnels
Sanctions for error contained in this legislation or measure	NA
Brief summary of the relevant provisions (in English)	L'objectif de la mesure est d'imposer l'enregistrement des présences de tous les travailleurs, quelle que soit leur qualité (salarié, indépendant, détaché) à partir du moment où ils sont actifs dans un atelier de découpe ou de transformation de la viande. L'enregistrement des présences pourra être réalisé à l'aide de différents moyens techniques, soit sur le lieu de travail lui-même par l'intermédiaire d'un système d'enregistrement mis à disposition, soit à distance (notamment à partir du siège de l'entreprise sous-traitante ou de façon "mobile" à partir d'un smartphone).
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Not available
Any additional information	N

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		N
Benefits (fill in: yes/no)		N
Benefits in kind (fill in: yes/no)		N
Benefits in cash (fill in: yes/no)		N
Contributions (fill in: yes/no)		N
Other (please specify)		Illegal affiliation to social security scheme for self-employed persons
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Arrêté royal n° 38 du 27 juillet 1967 organisant le statut social des travailleurs indépendants (has the same legislative status as laws) shall be amended by a law
	Type	Loi-programme du 10/8/2015
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	18/8/2015
	Date of entry into force	28/8/2015
	Date of end of applicability (if applicable)	NA
	Source (publication in the official journal of your country)	MB
	Link to the official online publication (if available)	http://www.ejustice.just.fgov.be/
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative
	Definition of fraud contained in this legislation or measure	toute violation d'une législation sociale qui relève de la compétence de l'autorité fédérale
Definition of error contained in this	N	

legislation or measure	
Sanctions for fraud contained in this legislation or measure	deux fois le montant de la cotisation trimestrielle provisoire
Sanctions for error contained in this legislation or measure	N
Brief summary of the relevant provisions (in English)	Doublement des amendes administratives pour affiliations fictives en tant qu'indépendants. Trop souvent, les personnes qui ne disposent pas d'une résidence principale en Belgique s'affilient à une caisse d'assurances sociales pour indépendants. Elles veulent ainsi bénéficier d'un droit à des allocations et à des prestations (p.ex. allocations familiales, frais médicaux...), alors qu'elles n'exercent aucune activité professionnelle en Belgique. Cette mesure a pour but de multiplier par deux le montant de l'amende administrative prévue en cas d'affiliation fictive dans le statut social des indépendants, pour renforcer la lutte contre ces affiliations fictives
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Not available
Any additional information	N

BULGARIA

Bulgarian legislation does not provide definitions of fraud and error in the field of social security coordination. Bulgaria uses legal notions to define the terms 'fraud' and 'error'.

There is no national legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations in the field of family benefits.

Within the area of Criminal law, as a criminal offence, error and fraud are regulated by the Criminal Code. Whereas "Fraud" is defined as intentionally creating or keeping a false belief in order to acquire property/material benefit for himself or others and thus causes property/material damage, "factual error" is defined as ignorance of the factual circumstances that belong to the crime and excludes the idea /intention of this crime. The terms "fraud" and "error" are widely used in civil, especially in contract law.

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Sickness and maternity, pensions, unemployment, death grants	
Benefits (fill in: yes/no)	yes	
Benefits in kind (fill in: yes/no)	no	
Benefits in cash (fill in: yes/no)	yes	
Contributions (fill in: yes/no)	no	
Other (please specify)	n/a	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Social Insurance Code
	Type	
	Level (e.g. federal, regional, institutions etc)	State
	Date of publication in official journal of your country	OJ No. 110/1999, last amendment OJ No. OJ No. 69/2020
	Date of entry into force	01.01.2000
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Publication in the official journal
	Link to the official online publication (if available)	http://www.noi.bg/en/legislationen/sic

Scope of the legislation (criminal, administrative, mixed, ...)	administrative
Definition of fraud contained in this legislation or measure	n/a
Definition of error contained in this legislation or measure	n/a
Sanctions for fraud contained in this legislation or measure	Fraudulent receipts of insurance payments are refunded by persons who has received them, together with interest.
Sanctions for error contained in this legislation or measure	<p>Amounts received in good faith for the insurance payments are not refundable by the insured persons with the exception of following cases:</p> <ul style="list-style-type: none"> - cases under Article 40 (7), Article 42 (2), Article 54f, Article 54I (2) SSI (these cases concerns refunding sickness and unemployment benefits received in good faith) - in implementing the provisions of EU Regulations and international treaties to which the Republic of Bulgaria is a party - cases where new data or documents that concerns the entitlement or the amount of benefit are being presented after receiving the benefit. <p>In these cases their refund is with no interest until the expiry of the deadline for voluntary compliance</p>
Brief summary of the relevant provisions (in English)	Amounts received in bad faith are always refunded together with interest. Amounts received in good faith /usually due to officials error/ are not a subject of refund, except the cases of implementing EU Regulations and international treaties.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	n/a
Any additional information	n/a

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		pensions
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		no
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		no
Other (please specify)		n/a
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Pensions and insurance service Ordinance
	Type	
	Level (e.g. federal, regional, institutions etc)	State
	Date of publication in official journal of your country	OJ No. 21/2000, last amendment OJ No. OJ No. 74/2020
	Date of entry into force	01.01.2000
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Publication in the official journal
	Link to the official online publication (if available)	http://www.noi.bg/images/bg/legislation/ordinances/NPOS.pdf
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	n/a
Definition of error contained in this legislation or measure	Art. 12, par. 1, p. 2 contains definition of "technical error" - incorrect determination of the pension due to arithmetic errors, duration of the insurance service, remuneration (insurance income); incorrectly calculated	

		<p>amount or errors in submitting data for electronic processing information;</p> <p>Art. 12, par. 1, p.3 contains definition of “gaps” (could be considered as error) - not taken into account submitted relevant documentation for determining the pension amount;</p>
	Sanctions for fraud contained in this legislation or measure	According to art. 114 of the Social Insurance Code
	Sanctions for error contained in this legislation or measure	According to art. 114 of Social Insurance Code
	Brief summary of the relevant provisions (in English)	Amounts received in bad faith are always refunded together with interest. Amounts received in good faith /usually due to officials error/ are not a subject of refund, except the cases of implementing EU Regulations and international treaties.
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	n/a
	Any additional information	n/a

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		unemployment benefits
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		no
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		no
Other (please specify)		n/a
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Granting and payment of unemployment benefits Ordinance
	Type	
	Level (e.g. federal, regional, institutions etc)	State
	Date of publication in official journal of your country	OJ No. 19/2002, last amendment OJ No. 73/2020
	Date of entry into force	01.01.2002
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Publication in the official journal
	Link to the official online publication (if available)	https://www.noi.bg/images/bg/legislation/ordinances/NOIP OB.pdf
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	n/a
Definition of error contained in this		

	legislation or measure	
	Sanctions for fraud contained in this legislation or measure	art. 7, par. 2 - A person who is not declared within the terms under Art. 3 for occurred changes, which are reflected on the entitlement to unemployment benefits, on the payout period or the amount, and continues to receive the benefit, returns the amount illegally received with the interest under Art. 113 Social Insurance Code
	Sanctions for error contained in this legislation or measure	In accordance with art. 54f and art. 114 of the Social Insurance Code, unemployment benefits received in a good faith are subject to recovery with no interest up to the deadline of voluntary execution.
	Brief summary of the relevant provisions (in English)	
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	n/a
	Any additional information	n/a

CROATIA

As regards pension insurance and family benefits, neither the Pension Insurance Act, Act On Employment Mediation And Unemployment Rights nor the Children Allowance Act contains a definition of fraud and error.

As a criminal offence, fraud is regulated by the Criminal Act and represents the reason for the restitution of the proceedings prescribed by Article 123 of the General Administrative Proceedings Act which regulates action that the state, local and regional administrative bodies and legal entities with public authorities undertake within their legally prescribed scope, when acting in and deciding about the administrative matters.

For the Croatian Pension Insurance Institute (hereinafter referred as the CPII), fraud as a criminal act is a preliminary issue, decided upon by the competent courts and determined based on the legally binding court ruling.

The most case files implying the risk of fraud and error refer to the payment of pensions to the beneficiaries abroad. Considering difficulties to communicate the fact of death or any other fact influencing the entitlement, there are cases of undue payments, subsequently resulting with uncollectible recovery of undue payments. Also, there are cases of furnishing of false documents from the part of the beneficiary (forged certificates of education, false certificates of life and false employment certificates), i.e., the beneficiaries fail to file the requested documentation or do not report changes affecting the acquired entitlement (failure to submit the death certificate or failure to provide information about death, about cessation of regular education or commencement of employment that is followed by the suspension of benefit payments).

The risk increases even more in case of the family benefits i.e. children allowance granting procedure. Currently, data exchange is performed by submission of hard copies; the stated proceedings are therefore unjustifiably long-lasting and result in overlapping of benefits and undue payments.

CZECH REPUBLIC

In other branches:

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security	Applicable legislation	
Benefits (fill in: yes/no)	no	
Benefits in kind (fill in: yes/no)	no	
Benefits in cash (fill in: yes/no)	no	
Contributions (fill in: yes/no)	yes	
Other (please specify)	n/a	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act No. 187/2006 Coll. on Sickness insurance
	Type	Act
	Level (e.g. federal, regional, institutions etc)	national
	Date of publication in official journal of your country	12.5.2006
	Date of entry into force	1.1.2009
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Official Journal
	Link to the official online publication (if available)	
	Scope of the legislation (criminal, administrative, mixed, ...)	Public law
	Definition of fraud contained in this legislation or measure	Not defined
Definition of error contained in this	Not defined	

	legislation or measure	
	Sanctions for fraud contained in this legislation or measure	Fines and penalties
	Sanctions for error contained in this legislation or measure	n/a
	Brief summary of the relevant provisions (in English)	
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Not available
	Any additional information	n/a

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Family benefits
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		no
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		no
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act No. 117/1995 Coll., on State social support Act no. 359/1999 Coll., on social and legal protection of children Act no. 108/2006 Coll., on social services
	Type	Act
	Level (e.g. federal, regional, institutions etc)	national
	Date of publication in official journal of your country	26.5.1995 (117/95) 7.11.2012 (359/99) 31.3.2006 (108/2006)
	Date of entry into force	1.10.1995(117/95) 1.1.2013(359/99) 1.1.2007(108/2006)
	Date of end of applicability (if applicable)	Not applicable
	Source (publication in the official journal of your country)	Official journal
	Link to the official online publication (if available)	http://aplikace.mvcr.cz/sbirka-zakonu/
	Scope of the legislation (criminal,	social security public law

	administrative, mixed, ...)	
	Definition of fraud contained in this legislation or measure	§ 61, § 65a
	Definition of error contained in this legislation or measure	§ 53
	Sanctions for fraud contained in this legislation or measure	<p>the client is obliged to return the amounts that have been wrongly accepted.</p> <p>A natural person commits an offense that does not fulfill the obligation to disclose relevant information free of charge under this Act for entitlement to benefits, the amount or payment.</p> <p>A natural person commits an offense that does not fulfill the obligation to disclose relevant information free of charge under this Act for entitlement to benefits, the amount or payment.</p> <p>Natural person who is authorized person, the person evaluated jointly or beneficiary commits an offense that does not fulfill the obligation to prove decisive for the duration of entitlement to benefit, its amount or payment or to report any changes in these matters in due time.</p> <p>A person may be fined from 10 000 to 250 000 CZK.</p>
	Sanctions for error contained in this legislation or measure	<p>The client is obliged to return the amounts that have been wrongly accepted.</p> <p>A natural person commits an offense that does not fulfill the obligation to disclose relevant information free of charge under this Act for entitlement to benefits, the amount or payment.</p> <p>A natural person commits an offense that does not fulfill the obligation to disclose relevant information free of charge under this Act for entitlement to benefits, the amount or payment.</p> <p>Natural person who is authorized person, the person evaluated jointly or beneficiary commits an offense that does not fulfill the obligation to prove decisive for the duration of entitlement to benefit, its amount or payment or to report any changes in these matters in due time.</p> <p>An offense may be fined from 10 000 to 250 000 CZK.</p>
	Brief summary of the relevant provisions (in English)	A beneficiary who fails to fulfill any of its obligation or received a benefit or a portion thereof, although he had the circumstances to assume that was paid unjustly or greater than the amount due, or otherwise caused the dose was paid unjustly or in an incorrect amount is

		<p>required to amounts wrongly received return; this does not apply if the overpayment of the parental allowance. If the parents paid parental allowance and have not yet met the conditions for entitlement to the allowance, the parent is required to repay the regional branch of the Labour Office of the sum paid parental allowance, which did not belong to him.</p> <p>If a person with an authorized person assessed together caused the dose was paid unjustly or in an incorrect amount, and consequently was an overpayment on the dose, the person is required to replace it.</p> <p>If the authorized person and the person together with the assessed overpayment caused dose responsible for the overpayment on the dose jointly and severally. Authorized person and the person evaluated jointly deal with each other according to the degree of fault. Disputes concerning the mutual settlement between the two parties decided by courts.</p> <p>A natural person commits an offense that does not fulfill the obligation to disclose relevant information free of charge under this Act for entitlement to benefits, the amount or payment.</p> <p>A natural person commits an offense that does not fulfill the obligation to disclose relevant information free of charge under this Act for entitlement to benefits, the amount or payment.</p> <p>Natural person who is authorized person, the person evaluated jointly or beneficiary commits an offense that does not fulfill the obligation to prove decisive for the duration of entitlement to benefit, its amount or payment or to report any changes in these matters in due time.</p> <p>An offense may be fined from 10 000 to 250 000 CZK.</p>
	<p>Information on the assessment of the impact/effectiveness of this legislation or measure (if available)</p>	<p>Sum overpayments paid to other EU countries can be found in the statistics module. This module does not include refunds - credits of individual doses. These credits are recorded manually.</p>
	<p>Any additional information</p>	

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Pensions
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		no
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		yes
Other (please specify)		n/a
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act No. 155/1995 Coll., on Pension insurance Act No. 582/1991 Coll., on organization and implementation of social security
	Type	Act
	Level (e.g. federal, regional, institutions etc)	national
	Date of publication in official journal of your country	4.8.1995
		31.12.1991
	Date of entry into force	1.1.1996
		1.1.1992
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Official Journal
	Link to the official online publication (if available)	
Scope of the legislation (criminal, administrative, mixed, ...)	Public law	
Definition of fraud contained in this legislation or measure	Not defined	

Definition of error contained in this legislation or measure	Not defined
Sanctions for fraud contained in this legislation or measure	Suspension of payments, prescription of the overpayments, recovery of overpayments
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	<p>a) suspension of payments of unjustly paid benefits (pensions), withdrawal or decrement of benefits (§ 56 par. 1, point. c) of the Act No. 155/1995 Coll.)</p> <p>b) prescription of the overpayments for the recovery, when no reckoning with another pension benefits belonging to the same person is possible (esp. § 118a of the Act No. 582/1991 Coll.)</p> <p>c) recovery of those overpayments for which the beneficiary bears responsibility (esp. § 118a of the Act No. 582/1991 Coll.) - administrative or judicial execution</p> <p>d) criminal liability in cases when the unauthorized receive of benefits and the creation of overpayment is charged as a criminal act (usually a crime of fraud - § 209 of the Act No. 40/2009 Coll.)</p>
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Not available
Any additional information	n/a

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Sickness benefits
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		no
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		yes
Other (please specify)		n/a
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act No. 187/2006 Coll. on Sickness insurance
	Type	Act
	Level (e.g. federal, regional, institutions etc)	national
	Date of publication in official journal of your country	12.5.2006
	Date of entry into force	1.1.2009
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Official Journal
	Link to the official online publication (if available)	
	Scope of the legislation (criminal, administrative, mixed, ...)	Public law
	Definition of fraud contained in this legislation or measure	Not defined
Definition of error contained in this legislation or measure	Not defined	

	Sanctions for fraud contained in this legislation or measure	Suspension of payments, prescription of the overpayments, recovery of overpayments, fines
	Sanctions for error contained in this legislation or measure	Prescription of the overpayments
	Brief summary of the relevant provisions (in English)	<p>An insured person or other beneficiary who has not fulfilled an obligation imposed on him or has received a benefit or part of it, although he must have assumed that it was paid in error or in a higher amount or who otherwise caused that the benefit was paid out incorrectly or in excess, is obliged to pay the overpayment. If another natural or legal person has caused that the benefit has been paid in error, at a higher amount or in excess, it is obliged to pay the overpayment. (§ 124 of the Act No. 187/2006 Coll.)</p> <p>A benefit for an insured person who has violated a treatment regime or has failed to comply with the duty to cooperate in controlling this regime, the benefit may be temporarily reduced or withdrawn for a maximum period of 100 calendar days from the date of violation or non-compliance. (§ 125 of the Act No. 187/2006 Coll.)</p>
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Not available
	Any additional information	n/a

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Unemployment benefits	
Benefits (fill in: yes/no)	yes	
Benefits in kind (fill in: yes/no)	no	
Benefits in cash (fill in: yes/no)	yes	
Contributions (fill in: yes/no)	yes	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act No. 435/2004 Coll., on Employment
	Type	Act
	Level (e.g. federal, regional, institutions etc)	national
	Date of publication in official journal of your country	23.7.2004
	Date of entry into force	1.10.2004
	Date of end of applicability (if applicable)	Not applicable
	Source (publication in the official journal of your country)	Official journal
	Link to the official online publication (if available)	https://portal.mpsv.cz/sz/obecne/prav_predpisy/akt_zneni/ZOZ_P_LATNE_ZNENI_OD_1.1.2016.PDF
Scope of the legislation (criminal, administrative, mixed, ...)	Public law	

Definition of fraud contained in this legislation or measure	Not defined
Definition of error contained in this legislation or measure	Not defined
Sanctions for fraud contained in this legislation or measure	the job seeker shall be obliged to return the sums that were wrongly accepted.
Sanctions for error contained in this legislation or measure	reducing it or suspending of payments of unemployment benefits from the day following the end of the period for which they were wrongly paid.
Brief summary of the relevant provisions (in English)	<p>If the unemployment benefit or retraining allowance was approved and paid unjustly or at a higher rate than was actually due through the fault of the job seeker, particularly because the job seeker concealed or incorrectly reported certain fundamental facts or failed to comply with his reporting obligations, the job seeker shall be obliged to return the sums that were wrongly accepted.</p> <p>Should it be discovered at a later date that unemployment benefit or retraining allowance was approved or paid at a higher rate than was due, or was approved or paid unjustly, the regional branch of the Labour Office shall decide to reduce it or to suspend payments from the day following the end of the period for which they were paid.</p>
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Statistics concerning returning the overpaid benefits are not available specifically for coordinated unemployment benefits.

	Any additional information	
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DENMARK

There is no legislation specifically dealing with fraud and error under the Regulations. All cases of fraud and error are administered and sanctioned in accordance with the provisions found in the national legislation of each benefit. Thus, the national legislation of each benefit in the Danish social security system within the framework of the Regulation is presented herinafter.

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Accidents at work and occupational diseases	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	Yes	
Benefits in cash (fill in: yes/no)	Yes	
Contributions (fill in: yes/no)	Yes	
Other (please specify)	n/a	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	<i>Lov om arbejdsskadesikring</i> nr. 216 af 27. februar 2017 (Consolidated Workers' Compensation Act No 216 of 27 February 2017)
	Type	Legislation
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	11 June 2003 (most recently 4 March 2017)
	Date of entry into force	1 January 2004
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	<i>Civilstyrelsen</i> (The Department of Civil Affairs) <i>Retsinformation</i> (Legal Information Division)

Link to the official online publication (if available)	https://www.retsinformation.dk/Forms/R0710.aspx?id=145683
Scope of the legislation (criminal, administrative, mixed, ...)	Administrative
Definition of fraud contained in this legislation or measure	n/a
Definition of error contained in this legislation or measure	n/a
Sanctions for fraud contained in this legislation or measure	<p>Compensation which the recipient has obtained through fraud may constitute a publically prosecuted infringement of the Criminal Code. In the event of a judgment of punishment for fraud or forgery the convicted person will be ordered to pay back an amount unduly received. This also applies to fraud and forgery in cross-border cases which is being dealt with in Denmark.</p> <p>Regardless of the outcome of a criminal case, the Labour Market Insurance may demand the return of such benefits as were received without justification and in bad faith (Consolidated Workers' Compensation Act, section 40 A). However, the effective recovery of unduly received amounts is enforceable only through civil proceedings.</p>
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	n/a
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	n/a
Any additional information	n/a

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Maternity/paternity benefits
Benefits (fill in: yes/no)		Yes
Benefits in kind (fill in: yes/no)		No
Benefits in cash (fill in: yes/no)		Yes
Contributions (fill in: yes/no)		No
Other (please specify)		-
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	<p><i>Lov om ret til orlov og dagpenge ved barsel nr. 822 af 20. juni 2018 (Consolidated Act No 822 of 20 June 2018 on the right to leave and cash benefits in the event of birth)</i></p> <p><i>Bekendtgørelse om ret barselsdagpenge nr. 843 af 25. juni 2018 (Executive order No 843 of 25 June 2018 on maternity/paternity benefits)</i></p> <p><i>Bekendtgørelse om opgørelse af beskæftigelseskrav og beregning af barselsdagpenge m.v. nr. 541 af 28. maj 2018 (Executive order No 541 of 28 May 2018 on maternity/paternity benefits).</i></p>
	Type	Constitutive act Barselsdagpenge Dagpenge ved alvorligt sygt barn Ferieydelse
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	14/01/2015 - 30/11/2012
	Date of entry into force	29/12/2014
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	www.retsinformation.dk Lovtidende

Link to the official online publication (if available)	https://www.retsinformation.dk/Forms/R0710.aspx?id=202000 https://www.retsinformation.dk/Forms/R0710.aspx?id=201496 https://www.retsinformation.dk/Forms/R0710.aspx?id=202059
Scope of the legislation (criminal, administrative, mixed, ...)	Administrative legislation
Definition of fraud contained in this legislation or measure	The beneficiaries' omission to give information about work, income, residence or daily access to the child during the leave.
Definition of error contained in this legislation or measure	Misconduct on the part of the citizen or the authority to give information about work, income, residence or marital status.
Sanctions for fraud contained in this legislation or measure	Repayment of the benefits received because of the omission or misconduct to give information to <i>Udbetaling Danmark</i> or the employer. Depending on the level of fraud, the authority can report the case to the police, and it is for the police, the prosecution authority, to look into the matter and decide whether further investigation or prosecution is called for. It is also for the prosecution authority to decide whether to charge any third party with complicity.
Sanctions for error contained in this legislation or measure	Benefit payments transferred accidentally due to an error made by the beneficiary: Repayment of the benefits from the day the benefits were illegibly paid.
Brief summary of the relevant provisions (in English)	1) The claimant must reside legally in Denmark or be covered by Danish social security pursuant to Article 3 (1) in order to be eligible to receive maternity/paternity benefits. 2) The right to receive maternity/paternity benefits is moreover conditioned by requirement of taxation in Denmark pursuant to Article 4 (1) of the income included in the benefit calculation pursuant to article 8. 3) Claimants are pursuant to article 49 required to disclose all material facts, including information on change in circumstances that may affect the right to receive benefits.

		<p>In the event that claimants do not adhere to this obligation, it may result in the claimant receiving the benefit on false grounds.</p> <p>The claimant must pursuant to article 49 pay back the amount the claimant was ineligible to receive, if the claimant had received the amount against better judgment.</p>
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	
	Any additional information	

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Family Benefits	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	No	
Benefits in cash (fill in: yes/no)	Yes	
Contributions (fill in: yes/no)	No	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	<i>Lov om børnetilskud og forskudsvis udbetaling af børnebidrag</i> nr. 1095 af 7. oktober 2014 (Consolidated Act No 1095 of 7 October 2014 on child allowance)
	Type	Child allowance
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	2014-10-10

Date of entry into force	01/01/2011
Date of end of applicability (if applicable)	
Source (publication in the official journal of your country)	www.retsinformation.dk Lovtidende
Link to the official online publication (if available)	https://www.retsinformation.dk/Forms/R0710.aspx?id=163340
Scope of the legislation (criminal, administrative, mixed, ...)	Administrative legislation
Definition of fraud contained in this legislation or measure	Ineligibility and against better judgement
Definition of error contained in this legislation or measure	
Sanctions for fraud contained in this legislation or measure	Recovery
Sanctions for error contained in this legislation or measure	
Brief summary of the relevant provisions (in English)	<p>Claimants of child allowance are required to disclose all material facts that may be relevant concerning the right to receive the benefit. In the event that claimants do not adhere to this obligation, it may result in the claimant receiving the allowance on false grounds</p> <p>In the event that a claimant has received the allowance unjustly and against better judgement, the benefit must pursuant to article 24(2) be paid back.</p>
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	

	Any additional information	
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National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Family Benefits
Benefits (fill in: yes/no)		Yes
Benefits in kind (fill in: yes/no)		No
Benefits in cash (fill in: yes/no)		Yes
Contributions (fill in: yes/no)		No
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations	Name	<i>Lov om en børne- og ungeydelse nr. 609 af 3. juni 2016 (Consolidated Act no 609 of 3 June 2016 on general family allowance)</i>
	Type	Family Allowance
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	2016-06-08
	Date of entry into force	2016-06-03
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	www.retsinformation.dk <i>Lovtidende</i>
	Link to the official online publication (if available)	https://www.retsinformation.dk/Forms/R0710.aspx?id=180134
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative legislation
	Definition of fraud contained in this legislation or measure	Ineligibility and against better judgment
Definition of error contained in this		

legislation or measure	
Sanctions for fraud contained in this legislation or measure	Recovery
Sanctions for error contained in this legislation or measure	
Brief summary of the relevant provisions (in English)	<p>Claimants of family allowance are required to disclose all material facts that may be relevant concerning the right to receive the allowance. In the event that claimants do not adhere to this obligation, it may result in the claimant receiving the allowance on false grounds</p> <p>In the event that a claimant has received the allowance unjustly and against better judgement, the benefit must pursuant to article 5(5) be paid back.</p>
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	
Any additional information	

**National legislation relevant to preventing and combatting social security fraud and error
within the framework of the Regulations**

Branch of social security		Daily cash sickness benefits
Benefits (fill in: yes/no)		Yes
Benefits in kind (fill in: yes/no)		No
Benefits in cash (fill in: yes/no)		Yes
Contributions (fill in: yes/no)		No
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations	Name	<i>Lovbekendtgørelse nr. 38 af 19 januar . 2018 om sygedagpenge</i>
	Type	Constitutive act
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	19 January 2018
	Date of entry into force	19 January 2018
	Date of end of applicability (if applicable)	Runs until the law is repealed
	Source (publication in the official journal of your country)	The legal gazettes of the Danish state, Lovtidende.
	Link to the official online publication (if available)	www.Lovtidende.dk / www.retsinformation.dk
	Scope of the legislation (criminal, administrative, mixed, ...)	The legislation covers all benefits paid under the Danish sickness benefits Act and includes a repayment claim.
Definition of fraud contained in this legislation or measure	The beneficiaries' omission to give information about work or holiday	
Definition of error contained in this legislation or measure	Misconduct on the part of the citizen or the authority to give information about work or holiday	

	<p>Sanctions for fraud contained in this legislation or measure</p>	<p>Repayment of the benefits received because of the omission or misconduct to give information to the local authorities or employer.</p> <p>Depending on the level of fraud, the authority can report the case to the police, and it is for the police, the prosecution authority, to look into the matter and decide whether further investigation or prosecution is called for. It is also for the prosecution authority to decide whether to charge any third party with complicity.</p>
	<p>Sanctions for error contained in this legislation or measure</p>	<p>Benefit payments transferred accidentally due to an error made by the beneficiary: Repayment of the benefits from the day the benefits were ineligibly paid.</p>
	<p>Brief summary of the relevant provisions (in English)</p>	<p>Wrong payment due to fraud or error made by the beneficiary always leads to repayment.</p>
	<p>Information on the assessment of the impact/effectiveness of this legislation or measure (if available)</p>	<p>n/a</p>
	<p>Any additional information</p>	<p>n/a</p>

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Social pension (Old Age pension and Invalidity pension)
Benefits (fill in: yes/no)		Yes
Benefits in kind (fill in: yes/no)		No
Benefits in cash (fill in: yes/no)		Yes
Contributions (fill in: yes/no)		No
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	<i>Lov om social pension nr. 1208 af 17. november 2017 (Consolidated Act No 1208 of 17. November 2017 on Social Pension)</i>
	Type	<i>Folkepension og førtidspension</i> (Old Age pension and anticipatory pension)
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	2017-11-17
	Date of entry into force	2017-11-17
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	https://www.retsinformation.dk/Lovtidende
	Link to the official online publication (if available)	https://www.retsinformation.dk/Forms/r0710.aspx?id=183506
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative legislation
Definition of fraud contained in this legislation or measure	Ineligibility and against better judgement	

	Definition of error contained in this legislation or measure	
	Sanctions for fraud contained in this legislation or measure	Recovery
	Sanctions for error contained in this legislation or measure	
	Brief summary of the relevant provisions (in English)	<p>Claimants receiving social pension from Denmark are pursuant to article 41 required to disclose all material facts that may affect the claimant’s right to receive the benefit, including information on marital status, time periods spent outside the main country of residence, and income in other countries..</p> <p>In the event that claimants do not adhere to this obligation, it may result in the claimant receiving pension on false grounds.</p> <p>The claimant must pursuant to article 42 pay back the amount the claimant was ineligible to receive, if the claimant had received the amount against better judgement.</p>
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	
	Any additional information	

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Unemployment benefit / Voluntary early retirement pay scheme
Benefits (fill in: yes/no)		Yes
Benefits in kind (fill in: yes/no)		No
Benefits in cash (fill in: yes/no)		No
Contributions (fill in: yes/no)		Yes
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	<i>Bekendtgørelse nr. 987 af 29/06/2016 om sanktion til medlemmer af en arbejdsløshedskasse</i>
	Type	Statutory order
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	30 June 2016
	Date of entry into force	1 July 20
	Date of end of applicability (if applicable)	Runs until the Order is repealed
	Source (publication in the official journal of your country)	The legal gazettes of the Danish state, <i>Lovtidende</i> .
	Link to the official online publication (if available)	www.Lovtidende.dk / www.retsinformation.dk
	Scope of the legislation (criminal, administrative, mixed, ...)	The legislation covers all benefits paid under the Danish Unemployment Insurance Act and including both administrative sanctions and criminal prosecution.
	Definition of fraud contained in this legislation or measure	Fraud is defined as benefit payments received by beneficiary against better judgment.
Definition of error contained in this legislation or measure	Error is defined as benefit payments transferred accidentally due to an error made by the institution or the beneficiary.	

	<p>Sanctions for fraud contained in this legislation or measure</p>	<p>Repayment and graded administrative sanctions (lose the right to unemployment benefits for up to 962 working- hours).</p> <p>Depending on the level of fraud, the authority reports the case to the police, and it is for the police, the prosecution authority, to look into the matter and decide whether further investigation or prosecution is called for. It is also for the prosecution authority to decide whether to charge any third party with complicity.</p>
	<p>Sanctions for error contained in this legislation or measure</p>	<p>Benefit payments transferred accidentally due to an error made by the beneficiary: Repayment and graded administrative sanctions (lose the right to unemployment benefits for up to 37 working-hours)</p>
	<p>Brief summary of the relevant provisions (in English)</p>	<p>Wrong payment due to fraud or error made by the beneficiary always leads to repayment and graded administrative sanctions. If the level of repayment due to fraud exceeds 185 working hours, the authority will report the case to the police for further investigation and potential indictment under criminal law.</p>
	<p>Information on the assessment of the impact/effectiveness of this legislation or measure (if available)</p>	<p>n/a</p>
	<p>Any additional information</p>	<p>n/a</p>

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Civil Servants Pension
Benefits (fill in: yes/no)		Yes
Benefits in kind (fill in: yes/no)		No
Benefits in cash (fill in: yes/no)		Yes
Contributions (fill in: yes/no)		No
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	<i>Lov nr. 510 af 18. maj 2017 om Tjenestemandspension.</i> (Act No 510 of 18 May 2017 on Civil Servants Pension)
	Type	Civil Servants Pension
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	24/05/2017
	Date of entry into force	01/01/2017
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	www.retsinformation.dk Lovtidende
	Link to the official online publication (if available)	https://www.retsinformation.dk/Forms/R0710.aspx?id=189925
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative legislation
	Definition of fraud contained in this legislation or measure	Ineligibility and against better knowledge

Definition of error contained in this legislation or measure	Error is defined as benefit payments transferred accidentally due to an error made by the institution or the beneficiary.
Sanctions for fraud contained in this legislation or measure	Recovery
Sanctions for error contained in this legislation or measure	-
Brief summary of the relevant provisions (in English)	Beneficiaries receiving Civil Servants Pension from Denmark can take their pension abroad without any cut. The amount of the pension does not depend on other income. The beneficiary must repay the amount, if he/she has received the amount against better knowledge.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	-
Any additional information	-

ESTONIA

In Estonian legislation concerning pensions, family allowances and applicable legislation, fraud and error is not defined.

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security		Unemployment insurance
Benefits (fill in: yes/no)		Yes
Benefits in kind (fill in: yes/no)		No
Benefits in cash (fill in: yes/no)		Yes
Contributions (fill in: yes/no)		
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Administrative Procedure Act
	Type	
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	
	Date of entry into force	01.01.2002
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	Riigi Teataja
Link to the official online publication (if available)	https://www.riigiteataja.ee/en/eli/ee/Riigikoqu/act/530102013037/consolide (in English) https://www.riigiteataja.ee/akt/27131?leiaKehtiv (in Estonian)	
Scope of the legislation	Administrative legislation	

(criminal, administrative, mixed, ...)	
Definition of fraud contained in this legislation or measure	
Definition of error contained in this legislation or measure	
Sanctions for fraud contained in this legislation or measure	
Sanctions for error contained in this legislation or measure	-
Brief summary of the relevant provisions (in English)	In administrative proceedings, an administrative authority has the right to require participants in proceedings and other persons to provide evidence and information which is known to them and on the basis of which the administrative authority establishes the facts relevant for adjudication of the matter.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	-
Any additional information	-

**National legislation relevant to preventing and combatting social security fraud and error
within the framework of the Regulations**

Branch of social security		Unemployment insurance
Benefits (fill in: yes/no)		Yes
Benefits in kind (fill in: yes/no)		No
Benefits in cash (fill in: yes/no)		Yes
Contributions (fill in: yes/no)		
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations	Name	Penal Code
	Type	
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	
	Date of entry into force	01.09.2002
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	Riigi Teataja
Link to the official online publication (if available)	https://www.riigiteataja.ee/en/eli/521062016004/consolide (in English) https://www.riigiteataja.ee/akt/121062016024 (in Estonian)	
	Scope of the legislation (criminal, administrative, mixed, ...)	Criminal
	Definition of fraud contained in this legislation or measure	
	Definition of error contained in this	

legislation or measure	
Sanctions for fraud contained in this legislation or measure	
Sanctions for error contained in this legislation or measure	-
Brief summary of the relevant provisions (in English)	Knowing submission of false information to an administrative authority is punishable.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	-
Any additional information	-

FINLAND

The relevant national legislation (criminal and administrative measures) aiming at preventing and combatting social security fraud and error, has been described in last year's response. Please see last year's response in addition to the following:

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security		Pension
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		
Benefits in cash (fill in: yes/no)		
Contributions (fill in: yes/no)		yes
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Employees Pensions Act
	Type	
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	30.5.2006
	Date of entry into force	1.1.2007
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	
	Link to the official online publication (if available)	https://www.finlex.fi/en/laki/kaannokset/2006/en20060395_20081097.pdf
	Scope of the legislation (criminal,	

	administrative, mixed, ...)	
	Definition of fraud contained in this legislation or measure	n/a
	Definition of error contained in this legislation or measure	n/a
	Sanctions for fraud contained in this legislation or measure	<p>Section 189</p> <p>Evasion and misuse of the obligation to arrange pension provision</p> <p>If:</p> <ol style="list-style-type: none"> 1) in order to evade the obligation to arrange pension provision; 2) in order to avoid pension contributions; 3) in order to arrange unwarranted pension provision; or 4) for some other comparable reason, a meaning which does not correspond to the real nature or purpose of the matter has been conferred on a legal act when deciding this obligation to arrange pension provision, or when determining the pension contribution, or when processing a pension matter, the case shall be proceeded in accordance with the real nature and purpose of the matter. <p>If the obvious purpose of an arrangement in a company has been to evade the provisions on the employer's liability for disability pensions, the pension provider may determine the contribution according to the situation which pre-vailed before said arrangement.</p> <p>Section 190</p> <p>Pension contribution fraud</p> <p>Chapter 29, sections 4 a and 4 b of the Penal Code (39/1889) lay down provisions on the penalties for pension contribution fraud and aggravated pension contribution fraud.</p>
	Sanctions for error contained in this legislation or measure	<p>Section 137</p> <p>Correction of a clerical or calculation error</p> <p>The pension provider and the Finnish Centre for Pensions shall correct obvious clerical or calculation errors, or other comparable obvious errors in the decision it has issued. However, the error shall not be corrected if the correction leads to an unreasonable outcome for the party involved.</p> <p>Section 138</p>

		<p>Correction of factual errors</p> <p>The pension provider or the Finnish Centre for Pensions may nullify its incorrect decision and decide on the matter again, if the decision of the pension provider or the Finnish Centre for Pensions is clearly based on faulty or deficient information, clearly incorrect implementation of the law or a procedural error has occurred when making the decision.</p> <p>The pension provider or the Finnish Centre for Pensions shall not change its decision or nullify its decision to the detriment of the party involved, unless the party involved has consented to this.</p> <p>Section 139</p> <p>Correction of a legally valid decision on the basis of new information</p> <p>If new information is obtained in the matter, the pension provider shall re-investigate the matter decided through a legally valid decision. In this instance, notwithstanding the previous legally valid decision, the pension provider may grant a pension which had been denied or adjust a pension that has been granted already to a greater amount. The Pension Appeal Court and the Insurance Court may also follow the same procedure when considering an appeal. This kind of decision can be appealed as provided in sections 128–130.</p>
	<p>Brief summary of the relevant provisions (in English)</p>	<p>There are no definitions for fraud and error especially for the field of social security coordination in the national legislation but in the Employees Pensions Act, which regulates the statutory earnings-related pension system, fraud and error are taken into account in the provisions.</p>
	<p>Information on the assessment of the impact/effectiveness of this legislation or measure (if available)</p>	<p>n/a</p>
	<p>Any additional information</p>	<p>n/a</p>

GERMANY

As regards the area of activities of the Headquarters of the *Bundesagentur für Arbeit*, it must be noted that there are no specific legal regulations as referred to in the question and such are not necessary, as fraud is generally covered by criminal law.

However, there is a requirement pursuant to Section 397 *SGB III* on automated data cross-checks, which are aimed at uncovering fraudulent claims.

From the point of view of the *Deutsche Gesetzliche Unfallversicherung*, Section 150(3) *SGB VI* must be noted.

From the point of view of the *Deutsche Rentenversicherung*, the following requirements must be noted.

- a) Section 263(1) StGB
- b) Section 266a StGB
- c) Section 50 SGB X
- d) Section 111 SGB IV
- e) Section 24 SGB IV
- f) Section 119(3) No 1 SGB VI
- g) Section 150(3) SGB VI
- h) Section 66 SGB I

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security		Unemployment insurance
Benefits (please specify: yes/no)		Unemployment benefit, unemployment benefit for further training
Benefits in kinds (please specify: yes/no)		No
Cash benefits (please specify: yes/no)		Unemployment benefit, unemployment benefit for further training
Contributions (please specify: yes/no)		No
Other (please specify)		Not applicable
National legislation relevant to preventing and	Title	Section 397 Third Book of the Social Code (<i>SGB III</i>)
	Article	Act

combatting social security fraud and error within the framework of the Regulations	Level (e.g. federal, regional, institutions etc.)	Federal government
	Date of publication in official journal of your country	01/08/2006
	Date of entry into force of the agreement	01/08/2006
	Date of end of applicability (if applicable)	Not applicable
	Source (publication in the official journal of your country)	Federal Law Gazette [BGBl.] Part I No 36, published in Bonn on 25 July 2006, p. 1716
	Link to the official online publication (if available)	
	Scope of the legislation (criminal, administrative, mixed, ...)	Social law
	Definition of fraud contained in this legislation or measure	No definition of fraud in this legislation. The definition in Section 263 of the Criminal Code (Strafgesetzbuch; StGB) applies
	Definition of error contained in this legislation or measure	No definition of errors in this legislation.
	Sanctions for fraud contained in this legislation or measure	No sanction is defined in this legislation. In cases of fraud, the sanction pursuant to Section 263 StGB is imprisonment of up to 5 years or a fine.
	Sanctions for error contained in this legislation or measure	Not applicable.
	Brief summary of the relevant provisions (in English)	Data matching between federal public pension insurance (Deutsche Rentenversicherung) and federal Agency for employment (Bundesagentur für Arbeit). Section 397 SGB III defines data entities that have to be involved in the cross-check (employer reports of every employee are compared to recipients of unemployment benefits). The German abbreviation of this cross-check is DALEB.
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Approx. 40 000 potential suspected cases per month are identified by way of the data cross-check (DALEB). Some of the suspected cases can be attributed to delayed or erroneous reports by employers.

		DALEB is particularly well suited for detecting fraud (abuse of benefits).
	Any additional information	If a potential suspected case identified by DALEB is confirmed as an actual suspected case by employees of the federal agency (by excluding erroneous reports), the case is handed over to customs.

National legislation relevant to preventing and combating social security fraud and error within the framework of the Regulations

Branch of social security		All sectors
Benefits (please specify: yes/no)		Yes
Benefits in kind (please specify: yes/no)		Yes
Cash benefits (please specify: yes/no)		Yes
Contributions (please specify: yes/no)		Yes
Other (please specify)		
National legislation relevant to preventing and combating social security fraud and error within the <u>framework of the Regulations</u>	Title	Section 150(3) <i>SGB VI</i>
	Article	Storing copies of A1 certificates issued abroad for activities in Germany
	Level (e.g. federal, regional, institutions etc.)	Federal government
	Date of publication in official journal of your country	28 June 2011
	Date of entry into force of the agreement	29/06/2011
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	Federal Law Gazette [BGBl.] 2011 Part I No 32, p. 1202, published in Bonn on 28 June 2011
	Link to the official online publication (if available)	http://www.gesetze-im-internet.de/sgb_6/_150.html
	Scope of the legislation (criminal, administrative, mixed, ...)	Social security law
	Definition of fraud contained in this legislation or measure	No definition of fraud but descriptions of criteria, which should trigger a check of the questionable cases.
	Definition of error contained in this legislation or measure	No definition of errors but descriptions of criteria, which should trigger a check of the questionable cases.
Sanctions for fraud contained in this legislation or measure	The sanctions result from the legal consequences in cases of subsequent claims for social security contributions.	

	<p>Sanctions for error contained in this legislation or measure</p>	<p>The sanctions result from the legal consequences in cases of subsequent claims for social security contributions</p>
	<p>Brief summary of the relevant provisions (in English)</p>	<p>The data center of Deutsche Rentenversicherung maintains a database of collected E 101 and A1 certificates. Its purpose is essentially to examine whether an employment or self-employed activity within the scope of the social security code meets the requirements according to which German legislation on social security shall not apply.</p>
	<p>Information on the assessment of the impact/effectiveness of this legislation or measure (if available)</p>	<p>No confirmed information is available on the efficiency of the database.</p>
	<p>Any additional information</p>	

National legislation relevant to preventing and combating social security fraud and error within the framework of the Regulations

Branch of social security		all sectors
Benefits (please specify: yes/no)		Yes
Benefits in kind (please specify: yes/no)		Yes
Cash benefits (please specify: yes/no)		Yes
Contributions (please specify: yes/no)		Yes
Other (please specify)		Not applicable
National legislation relevant to preventing and combating social security fraud and error <u>within the framework of the Regulations</u>	Title	Section 263(1) of the Criminal Code (StGB)
	Article	Fraud / Fraudulent abuse of benefits
	Level (e.g. federal, regional, institutions etc.)	Federal government
	Date of publication in official journal of your country	15/05/1871
	Date of entry into force of the agreement	01/01/1872
	Date of end of applicability (if applicable)	Not applicable
	Source (publication in the official journal of your country)	RGBl. 1871 pp. 128 - 203
	Link to the official online publication (if available)	http://www.gesetze-im-internet.de/stgb/___263.html
	Scope of the legislation (criminal, administrative, mixed, ...)	Criminal law
	Definition of fraud contained in this legislation or measure	Persons, who with the intent of obtaining for themselves or a third person an unlawful material benefit, damages the property of another person by causing or maintaining an error under false pretences or by distorting or suppressing true facts shall be liable to punishment for fraud. Intent is a prerequisite for fraud.
Definition of error contained in this legislation or measure	Not applicable	

Sanctions for fraud contained in this legislation or measure	Imprisonment of up to 5 years or a fine
Sanctions for error contained in this legislation or measure	Not applicable
Brief summary of the relevant provisions (in English)	Persons, who with the intent of obtaining for himself or a third person an unlawful material benefit damages the property of another by causing or maintaining an error by pretending false facts or by distorting or suppressing true facts shall be liable.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Not applicable
Any additional information	Not applicable

National legislation relevant to preventing and combating social security fraud and error within the framework of the Regulations

Branch of social security		all sectors
Benefits (please specify: yes/no)		No
Benefits in kind (please specify: yes/no)		No
Cash benefits (please specify: yes/no)		No
Contributions (please specify: yes/no)		Yes
Other (please specify)		Not applicable
National legislation relevant to preventing and combating social security fraud and error <u>within the framework of the Regulations</u>	Title	Section 266a of the Criminal Code (StGB)
	Article	Withholding and misappropriating wages
	Level (e.g. federal, regional, institutions etc.)	Federal Government
	Date of publication in official journal of your country	23/05/1986
	Date of entry into force of the agreement	01/08/1986
	Date of end of applicability (if applicable)	Not applicable
	Source (publication in the official journal of your country)	BGBI. I pp. 721 - 729
	Link to the official online publication (if available)	http://www.gesetze-im-internet.de/stgb/___266a.html
	Scope of the legislation (criminal, administrative, mixed, ...)	Criminal law
	Definition of fraud contained in this legislation or measure	Pursuant to Section 266a StGB, employers who withhold contributions of the employee to social security from the authority in charge of collecting them.
	Definition of error contained in this legislation or measure	Not applicable
	Sanctions for fraud contained in this legislation or measure	Imprisonment of up to 5 years or a fine

	Sanctions for error contained in this legislation or measure	Not applicable
	Brief summary of the relevant provisions (in English)	Employers, who withhold contributions of an employee to the social security system including employment promotion, regardless of whether wages or salaries are actually being paid, shall be liable.
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Not applicable
	Any additional information	Not applicable

National legislation relevant to preventing and combating social security fraud and error within the framework of the Regulations

Branch of social security		all sectors
Benefits (please specify: yes/no)		Yes
Benefits in kind (please specify: yes/no)		Yes
Cash benefits (please specify: yes/no)		Yes
Contributions (please specify: yes/no)		No
Other (please specify)		Not applicable
National legislation relevant to preventing and combating social security fraud and error within the <u>framework of the Regulations</u>	Title	Section 50 of the Tenth Book of the Social Code (SGB X)
	Type	Refunding benefits paid in error
	Level (e.g. federal, regional, institutions etc.)	Federal government
	Date of publication in official journal of your country	18/08/1980
	Date of entry into force of the agreement	01/01/1981
	Date of end of applicability (if applicable)	Not applicable
	Source (publication in the official journal of your country)	BGBI. I pp. 1469, 2218
	Link to the official online publication (if available)	http://www.gesetze-im-internet.de/sgb_10/__50.html
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative law
	Definition of fraud contained in this legislation or measure	Not applicable
Definition of error contained in this legislation or measure	If an administrative act is annulled, or benefits were granted in error without an administrative act, the benefits must be refunded.	

Sanctions for fraud contained in this legislation or measure	Not applicable
Sanctions for error contained in this legislation or measure	Not applicable
Brief summary of the relevant provisions (in English)	Social benefits already provided will be refunded when an administrative act is withdrawn.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Not applicable
Any additional information	Not applicable

National legislation relevant to preventing and combating social security fraud and error within the framework of the Regulations

Branch of social security		all sectors
Benefits (please specify: yes/no)		No
Benefits in kind (please specify: yes/no)		No
Cash benefits (please specify: yes/no)		No
Contributions (please specify: yes/no)		Yes
Other (please specify)		Not applicable
National legislation relevant to preventing and combating social security fraud and error <u>within the framework of the Regulations</u>	Title	Section 111 of the Fourth Book of the Social Code (SGB IV)
	Type	Regulations on fines for non-compliant registration with social security authorities
	Level (e.g. federal, regional, institutions etc.)	Federal government
	Date of publication in official journal of your country	06/10/1989
	Date of entry into force of the agreement	01/01/1990
	Date of end of applicability (if applicable)	Not applicable
	Source (publication in the official journal of your country)	BGBI I p. 1822
	Link to the official online publication (if available)	http://www.gesetze-im-internet.de/sgb_4/__111.html
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative law
Definition of fraud contained in this legislation or measure	It is an administrative offence to not provide information, or not provide information correctly, completely or on time. Employees commit an offence, if they do not provide the information needed for reporting to the employer, or do not provide the information correctly, completely and on time, or do not submit the required documents.	

Definition of error contained in this legislation or measure	Not applicable
Sanctions for fraud contained in this legislation or measure	Fine
Sanctions for error contained in this legislation or measure	Not applicable
Brief summary of the relevant provisions (in English)	A fine may be raised if employers do not fulfil their legal obligations to report on social security matters. The same applies if employees do not provide the information needed for reporting to the employer, or do not provide the information correctly, completely and on time, or do not submit the required documents.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Not applicable
Any additional information	Not applicable

National legislation relevant to preventing and combating social security fraud and error within the framework of the Regulations

Branch of social security		all sectors
Benefits (please specify: yes/no)		No
Benefits in kind (please specify: yes/no)		No
Cash benefits (please specify: yes/no)		No
Contributions (please specify: yes/no)		Yes
Other (please specify)		Not applicable
National legislation relevant to preventing and combating social security fraud and error within the framework of the Regulations	Title	Section 24 of the Fourth Book of the Social Code (SGB IV)
	Type	Surcharge for delayed payment
	Level (e.g. federal, regional, institutions etc.)	Federal Government
	Date of publication in official journal of your country	23/12/1976
	Date of entry into force of the agreement	01/07/1977
	Date of end of applicability (if applicable)	Not applicable
	Source (publication in the official journal of your country)	BGBI. I p. 3845
	Link to the official online publication (if available)	http://www.gesetze-im-internet.de/sgb_4/__24.html
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative law
	Definition of fraud contained in this legislation or measure	Not applicable
	Definition of error contained in this legislation or measure	Not applicable
Sanctions for fraud contained in this legislation or measure	For contributions and advances on contributions, which the payer fails to pay by the expiry of the deadline, a surcharge of	

		<p>1% for delayed payment is payable for each month of the delay.</p> <p>The amount in arrears will be rounded down to EUR 50.</p> <p>The surcharge for delayed payment is not payable if the amount in arrears is under EUR 100.</p>
	Sanctions for error contained in this legislation or measure	Not applicable
	Brief summary of the relevant provisions (in English)	For social security contributions, which the debtor has not paid until the expiry of the due day, a late payment penalty is required.
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Not applicable
	Any additional information	Not applicable

National legislation relevant to preventing and combating social security fraud and error within the framework of the Regulations

Branch of social security		Pension insurance
Benefits (please specify: yes/no)		Yes
Benefits in kind (please specify: yes/no)		No
Cash benefits (please specify: yes/no)		Yes
Contributions (please specify: yes/no)		No
Other (please specify)		Not applicable
National legislation relevant to preventing and combating social security fraud and error <u>within the framework of the Regulations</u>	Title	Section 119(3) No 1 of the Sixth Book of the Social Code (SGB VI)
	Type	Monitoring of the conditions of payment by the Deutsche Post AG (evaluation of reported cases of death and acquiring life certificates)
	Level (e.g. federal, regional, institutions etc.)	Federal government
	Date of publication in official journal of your country	18/12/1989
	Date of entry into force of the agreement	01/01/1992
	Date of end of applicability (if applicable)	Not applicable
	Source (publication in the official journal of your country)	BGBI. I p. 2261
	Link to the official online publication (if available)	http://www.gesetze-im-internet.de/sgb_6/_150.html
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative law
	Definition of fraud contained in this legislation or measure	Not applicable
Definition of error contained in this legislation or measure	Not applicable	

	Sanctions for fraud contained in this legislation or measure	Not applicable
	Sanctions for error contained in this legislation or measure	Not applicable
	Brief summary of the relevant provisions (in English)	Related to the payment and adjustment of pensions, the Deutsche Post AG also has the responsibility to check the payment conditions.
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Not applicable
	Any additional information	Not applicable

National legislation relevant to preventing and combating social security fraud and error within the framework of the Regulations

Branch of social security		all sectors
Benefits (please specify: yes/no)		Yes
Benefits in kind (please specify: yes/no)		Yes
Cash benefits (please specify: yes/no)		Yes
Contributions (please specify: yes/no)		No
Other (please specify)		Not applicable
National legislation relevant to preventing and combating social security fraud and error <u>within the framework of the Regulations</u>	Title	Section 66 SGB I
	Type	Failure of the applicant to cooperate
	Level (e.g. federal, regional, institutions etc.)	Federal government
	Date of publication in official journal of your country	11/12/1975
	Date of entry into force of the agreement	01/01/1976
	Date of end of applicability (if applicable)	Not applicable
	Source (publication in the official journal of your country)	BGBl. I p. 3015
	Link to the official online publication (if available)	http://www.gesetze-im-internet.de/sgb_1/_66.html
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative law
	Definition of fraud contained in this legislation or measure	Not applicable
	Definition of error contained in this legislation or measure	Not applicable
	Sanctions for fraud contained in this legislation or measure	Not applicable

	Sanctions for error contained in this legislation or measure	Withholding or withdrawal of benefits until the cooperation is restored
	Brief summary of the relevant provisions (in English)	The consequences of a failure of the beneficiaries to cooperate are regulated. The pension can be withdrawn until the cooperation is restored.
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Not applicable
	Any additional information	The term "withholding" shall be construed to mean the non-payment of a social benefit applied for or payable ex officio, and not yet approved. The term "withdrawal" shall be construed to mean the complete or partial suspension of an approved and regularly paid benefit.

National legislation relevant to preventing and combating social security fraud and error within the framework of the Regulations

Branch of social security		Family benefits
Benefits (please specify: yes/no)		Yes
Benefits in kind (please specify: yes/no)		No
Cash benefits (please specify: yes/no)		Yes
Contributions (please specify: yes/no)		No
Other (please specify)		
National legislation relevant to preventing and combating social security fraud and error <u>within the framework of the Regulations</u>	Title	Section 370 of the German Fiscal Code (Abgabeordnung)
	Type	Act
	Level (e.g. federal, regional, institutions etc.)	Federal government
	Date of publication in official journal of your country	Re-notification on 01/10/2002
	Date of entry into force of the agreement	01/01/1977
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	Abgabeordnung in the version of the notification on 1 October 2002 (BGBl. I p. 3866; 2003 I p. 61), which was modified by Article 6 (32) of the Act from 13 April 2017 (BGBl. I p. 872)
	Link to the official online publication (if available)	
	Scope of the legislation (criminal, administrative, mixed, ...)	Criminal tax law
Definition of fraud contained in this legislation or measure	Persons, who provide incorrect information to the Familienkassen concerning facts relevant to taxation, or fail in their duty to inform the Familienkassen of facts relevant to benefit entitlements, and as a result wrongfully receive child benefit, shall be guilty of the criminal offence of tax evasion.	

	Definition of error contained in this legislation or measure	
	Sanctions for fraud contained in this legislation or measure	Imprisonment of up to 5 years or a fine. In particularly severe cases imprisonment of up to 10 years.
	Sanctions for error contained in this legislation or measure	
	Brief summary of the relevant provisions (in English)	If persons have applied for child benefit they are obliged to immediately notify the Family Benefits Office of any changes in their circumstances and those of their children that are relevant to the claiming of child benefit or about which declarations have already been provided. Violation of the obligations to provide information is considered to be a criminal offence or breach of the law, and is punishable.
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	
	Any additional information	

HUNGARY

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security		horizontal
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		yes
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		no
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act C of 2012 on the Criminal Code Article 395
	Type	act
	Level (e.g. federal, regional, institutions etc)	national
	Date of publication in official journal of your country	13.07.2012.
	Date of entry into force	01.07.2013.
	Date of end of applicability (if applicable)	-
	Source (publication in the official journal of your country)	Hungarian Official Journal
	Link to the official online publication (if available)	http://nit.hu/cgi_bin/njt_doc.cgi?docid=152383.283328
	Scope of the legislation (criminal, administrative, mixed, ...)	criminal
Definition of fraud contained in this legislation or measure	Fraud Relating to Social Security, Social and Other Welfare Benefits <i>Article 395</i>	

	<p>(1) Any person who induces a person to hold or continue to hold a false belief, or suppresses known facts for the purpose of obtaining or eliciting social security benefits, or pecuniary benefits or benefits by means other than money provided from any sub-system of the central budget to natural persons under the relevant legislation, and thereby causes damage, is guilty of misdemeanour punishable by imprisonment not exceeding two years.</p> <p><i>[(2) The penalty may be reduced without limitation if the perpetrator provides compensation for the damage caused by fraud relating to social security, social and other welfare benefits before the indictment is filed.]</i></p>
Definition of error contained in this legislation or measure	
Sanctions for fraud contained in this legislation or measure	2 years of imprisonment, which can be shortened (see above)
Sanctions for error contained in this legislation or measure	
Brief summary of the relevant provisions (in English)	see above (not official translation of the concerned Article)
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	not available
Any additional information	<u>unofficial English translation</u> (see above)

National legislation relevant to preventing and combating social security fraud and error within the framework of the Regulations

Branch of social security		Applicable legislation
Benefits (fill in: yes/no)		no
Benefits in kind (fill in: yes/no)		no
Benefits in cash (fill in: yes/no)		no
Contributions (fill in: yes/no)		yes
Other (please specify)		
National legislation relevant to preventing and combating social security fraud and error <u>within the framework of the Regulations</u>	Name	information obligation about change in facts or circumstances that may affect the applicable legislation (Subsection 5 of Article 27/A. of Government Decree No.195/1997.)
	Type	information obligation (preventing error)
	Level (e.g. federal, regional, institutions etc)	national
	Date of publication in official journal of your country	9 April 2010
	Date of entry into force	1 May 2010
	Date of end of applicability (if applicable)	-
	Source (publication in the official journal of your country)	Hungarian Official Journal
	Link to the official online publication (if available)	http://njt.hu/cgi_bin/njt_doc.cgi?docid=30360.322921
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	not applicable
Definition of error contained in this legislation or measure	not applicable	

	Sanctions for fraud contained in this legislation or measure	not applicable
	Sanctions for error contained in this legislation or measure	not applicable
	Brief summary of the relevant provisions (in English)	The employer, the employee and the self-employed person shall inform the competent institution about the change of facts or circumstances that have any effect on the determination of applicable legislation or on the basis of the certificate (A1) on applicable legislation.
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	not available
	Any additional information	<p><u>unofficial English translation</u></p> <p>In the event of any changes in the circumstances underlying the determination of the legislation applicable and the issue of the relevant certificate, on account of which the insurance obligation no longer applies, or applies under a law other than Hungarian, or it affects the validity of the certificate (in particular, if employment is suspended or terminated under the duration of posting originally anticipated, or the self-employed person terminates his activity in the other State), the employer and the employee, or the self-employed person affected shall so notify the competent health insurance agency without undue delay, and the health insurance agency shall invalidate the certificate effective as of the date of change.</p>

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Sickness benefits	
Benefits (fill in: yes/no)	yes	
Benefits in kind (fill in: yes/no)	yes	
Benefits in cash (fill in: yes/no)	yes	
Contributions (fill in: yes/no)	no	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulation</u> <u>§</u>	Name	information obligation about facts that may affect the entitlement or the disbursement of benefits (Subsection 5 of Article 80 of Act No. LXXXIII. of 1997)
	Type	information obligation (preventing error)
	Level (e.g. federal, regional, institutions etc)	national
	Date of publication in official journal of your country	18 December 2006
	Date of entry into force	1 January 2007
	Date of end of applicability (if applicable)	-
	Source (publication in the official journal of your country)	Hungarian Official Journal
	Link to the official online publication (if available)	http://njt.hu/cgi_bin/njt_doc.cgi?docid=30360.322921#foot558
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	not applicable
Definition of error contained in this	not applicable	

legislation or measure	
Sanctions for fraud contained in this legislation or measure	not applicable
Sanctions for error contained in this legislation or measure	fine
Brief summary of the relevant provisions (in English)	Persons receiving health insurance benefits shall inform the health insurance institution on any facts that may have an effect on his/her entitlement to benefits or the disbursement of benefits.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	no information
Any additional information	<p><u>unofficial English translation</u></p> <p>Any person holding a social security number who:</p> <p><i>a)</i> is insured in any EEA Member State or in Switzerland, or on the basis of international agreements to which Hungary is a party, or</p> <p><i>b)</i> is a Hungarian national under Paragraph <i>a)</i> of Section 11 of the SPA,</p> <p>shall notify the health insurance administration of any insurance relationship he/she may have abroad, or in the social insurance system of an international body within fifteen days, including when terminated.</p>

National legislation relevant to preventing and combating social security fraud and error within the framework of the Regulations

Branch of social security	Sickness	
Benefits (fill in: yes/no)	yes	
Benefits in kind (fill in: yes/no)	no	
Benefits in cash (fill in: yes/no)	yes	
Contributions (fill in: yes/no)	no	
Other (please specify)		
National legislation relevant to preventing and combating social security fraud and error <u>within the framework of the Regulations</u>	Name	repayment obligation (Subsections 1-6 of Article 66 of Act No. LXXXIII of 1997 on compulsory health insurance benefits)
	Type	repayment obligation of cash benefits collected with no legal basis (combating fraud)
	Level (e.g. federal, regional, institutions etc)	national
	Date of publication in official journal of your country	25 July 1997
	Date of entry into force	1 January 1998
	Date of end of applicability (if applicable)	-
	Source (publication in the official journal of your country)	Hungarian Official Journal
	Link to the official online publication (if available)	http://njt.hu/cgi_bin/njt_doc.cgi?docid=30360.322921#foot558
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	collection of sickness cash benefits and cash benefits in respect of accident at work and occupational diseases with no legal basis
Definition of error contained in this	not applicable	

legislation or measure	
Sanctions for fraud contained in this legislation or measure	repayment of cash benefits collected with no legal basis
Sanctions for error contained in this legislation or measure	not applicable
Brief summary of the relevant provisions (in English)	Insured persons who collected sickness cash benefits and cash benefits in respect of accident at work and occupational diseases with no legal basis shall repay the cash benefits disbursed.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	not available
Any additional information	<p><u>unofficial English translation</u></p> <p>(1) Any person who received any health insurance system benefit, such as cash benefits, accident allowance, benefits for accident-related injuries, or compensation for travel expenses (for the purposes of this chapter hereinafter referred to collectively as “benefits”) without legal grounds, shall be liable to repay such benefits if so instructed in writing within ninety days of receipt.</p> <p>(1a) Any person who received any cash benefits or benefits for accident-related injuries from the health insurance system without legal grounds in consequence of changes made to previously declared income information by the state tax authority, he/she shall repay such benefits irrespective of accountability.</p> <p>(1b) If either of the parents claimed any cash benefits or child benefit on the right of their child without legal grounds, the amount of benefits thus received without legal grounds may be deducted - based on a statement by both parents acting unanimously - from the cash benefits paid to the other parent on the right of the child raised in their shared household. If the parents failed to consent by way of a statement acting unanimously for said deduction, the benefits claimed without legal grounds shall be repaid by the parent who received it, irrespective of attributability.</p> <p>(2) Following the time limit referred to in Subsection (1) the benefit received without legal grounds may be recovered from the person found responsible for receiving payment of such pension benefits.</p> <p>(3) The employer and other body, as well as the healthcare service provider shall be liable to repay benefits received without legal grounds, if the benefits in question were established and paid without legal grounds on account</p>

of their negligence or provision of false information, and repayment of the benefits cannot be demanded according to Subsection (1).

(4) If the employer or other body, or the healthcare service provider, and the person drawing benefits are held jointly liable for having the benefits established and paid without legal grounds, they shall repay the benefits received without legal grounds in proportion to their respective complicity in the discrepancy. If the degree of responsibility cannot be determined, the liability to repay or recover the benefits in question shall be distributed evenly.

(5) If liability for payment of benefits without legal grounds lies with several employers, other bodies or healthcare service providers, they shall be subject to joint and several liability for the repayment of benefits paid out without legal grounds.

(6) The obligation of repayment of benefits paid without legal grounds in proportion to the degree of complicity may not be modified for reasons that the part payable by any person liable for repayment cannot be recovered, or it was reduced or cancelled.

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Family Benefits	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	No	
Benefits in cash (fill in: yes/no)	Yes	
Contributions (fill in: yes/no)	No	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	repayment obligation Article 41 of Act No. LXXXIV. of 1998 on Family Support
	Type	repayment obligation of cash benefits collected with no legal basis
	Level (e.g. federal, regional, institutions etc)	national
	Date of publication in official journal of your country	1998.12.24.
	Date of entry into force	1999.01.01.
	Date of end of applicability (if applicable)	1999.01.01.
	Source (publication in the official journal of your country)	Hungarian Official Journal
	Link to the official online publication (if available)	http://njt.hu/cgi_bin/njt_doc.cgi?docid=35344.322924
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	collection of family benefit with no legal basis
Definition of error contained in this	n/a	

legislation or measure	
Sanctions for fraud contained in this legislation or measure	repayment of undue cash benefits
Sanctions for error contained in this legislation or measure	repayment of cash benefits collected with no legal basis
Brief summary of the relevant provisions (in English)	People who collected family benefit with no legal basis shall repay cash benefit.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	no information
Any additional information	<p><u>unofficial English translation</u></p> <p>An individual uses support without a legal basis who</p> <p>a) is not eligible for it, or</p> <p>b) is eligible for a lower amount than the amount disbursed to him/her.</p> <p>(2) Those who have collected support without a legal basis are obliged to repay it if they have been ordered so in writing within 30 days from the collection of support.</p> <p>(3) After the period specified in Section (2) a support collected without a legal basis can be reclaimed from those who are at fault for collecting the support, providing that less than three years have passed from the collection of support or, in the case of continuous support, the termination of the support.</p> <p>(4) An individual can be blamed for collecting the support, if</p> <p>a) the eligible individual knew that the support was not due to him/her, but he/she still collected it,</p> <p>b) the eligible individual did not know, because of his/her own negligence, that the support was not due to him/her, but the conditions indicate that he/she should have known it.</p>

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Sickness benefits	
Benefits (fill in: yes/no)	yes	
Benefits in kind (fill in: yes/no)	yes	
Benefits in cash (fill in: yes/no)	no	
Contributions (fill in: yes/no)	no	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	repayment obligation of cost of benefits in kind (Subsection 7 of Article 66 of Act No LXXXIII. of 1997)
	Type	repayment obligation (combating fraud)
	Level (e.g. federal, regional, institutions etc)	national
	Date of publication in official journal of your country	29 December 2005
	Date of entry into force	1 January 2006
	Date of end of applicability (if applicable)	-
	Source (publication in the official journal of your country)	Hungarian Official Journal
	Link to the official online publication (if available)	http://njt.hu/cgi_bin/njt_doc.cgi?docid=30360.322921#foot558
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	receiving benefits in kind in another member state with no legal basis
Definition of error contained in this	not applicable	

legislation or measure	
Sanctions for fraud contained in this legislation or measure	repayment of cost of benefits in kind
Sanctions for error contained in this legislation or measure	not applicable
Brief summary of the relevant provisions (in English)	If persons, who are not entitled to health care, receive benefits in kind with their EHIC or other PD in another member state, shall repay the cost of treatment to the competent institution.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	not available
Any additional information	<u>unofficial English translation</u> Any person who solicited healthcare services with a European Card or with the temporary replacement certificate, or by using the certificate specified in the Community regulations in any EEA Member State for which he/she had no entitlement pursuant to Sections 6-7 and 8/A, shall be liable to reimburse the costs of the said healthcare services to the extent covered by the National Health Insurance Fund.

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		invalidity benefit sector
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		no
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		no
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Paragraph (4) Article 20 of Act No. 191 of 2011 on benefits for persons with changed working capacity and the amendments of certain acts
	Type	act
	Level (e.g. federal, regional, institutions etc)	national
	Date of publication in official journal of your country	29/12/2011
	Date of entry into force	01/01/2012
	Date of end of applicability (if applicable)	No
	Source (publication in the official journal of your country)	Hungarian Official Journal
	Link to the official online publication (if available)	http://njt.hu/cgi_bin/njt_doc.cgi?docid=139884.320875
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	No specific definition applied.
Definition of error contained in this	No specific definition applied.	

legislation or measure	
Sanctions for fraud contained in this legislation or measure	Repayment obligation.
Sanctions for error contained in this legislation or measure	Repayment obligation even if the error is not attributable to the beneficiary.
Brief summary of the relevant provisions (in English)	In case the beneficiary is in the receipt of the same kind of benefit from any EU/EEA member states, unduly paid rehabilitation cash benefit and invalidity benefits must be paid back even if the undue payment is not attributable to the beneficiary and more than 90 days have elapsed from the payment.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Repayment is strictly monitored by the competent institutions and if necessary, further administrative measures are applicable.
Any additional information	Unofficial English translation not available <i>(The brief summary above, however, reflects all core elements of the provision in case.)</i>

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security		Unemployment
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		no
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		yes
Other (please specify)		-
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act IV of 1991 on Job Assistance and Unemployment Benefits Sections 37-38
	Type	act
	Level (e.g. federal, regional, institutions etc)	national
	Date of publication in official journal of your country	23.02.1991.
	Date of entry into force	01.03.1991.
	Date of end of applicability (if applicable)	-
	Source (publication in the official journal of your country)	Magyar Közlöny (Hungarian Official Journal)
	Link to the official online publication (if available)	http://njt.hu/cgi_bin/njt_doc.cgi?docid=14929.323460
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative
Definition of fraud contained in this legislation or measure	Not applicable	
Definition of error contained in this legislation or measure	Not applicable	

Sanctions for fraud contained in this legislation or measure	repayment obligation of cash benefits collected with no legal basis
Sanctions for error contained in this legislation or measure	repayment obligation of cash benefits collected with no legal basis
Brief summary of the relevant provisions (in English)	
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	<u>Unofficial English translation</u>
Any additional information	<p style="text-align: center;">Liability of Repayment and Recompense</p> <p style="text-align: center;"><i>Section 37</i></p> <p>(1) Any person drawing provisions without eligibility shall be liable to repay it if so ordered in writing within six months of receipt.</p> <p>(2) Following the deadline described in Subsection (1), repayment of provisions drawn without eligibility may be demanded if such payment was rendered in consequence of the wilful misconduct of a person eligible for provisions.</p> <p>(3) Any person drawing job-seekers' support, if engaged in and producing income by small-scale agricultural production activities, shall repay the job-seekers' support received during the tax year.</p> <p>(4) Any person drawing job-seekers' support following the death of the job-seeker without eligibility shall be liable to repay it.</p> <p style="text-align: center;"><i>Section 38</i></p> <p>(1) Employers and other agencies shall recompense any provisions paid without eligibility if they were paid in consequence of the negligence of or false information provided by the employer or other agency, and said payments cannot be reclaimed pursuant to the provisions of Section 37.</p> <p>(2) The employer or other agency, and the person eligible for benefits shall recompense the benefit payments received without eligibility if they are jointly liable for such payments received without eligibility, in the percentage of their respective liability. If the ratio of responsibility cannot be determined, the parties involved shall be ordered to recompense such benefits in equal shares.</p>

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security		Family Benefits
Benefits (fill in: yes/no)		Yes
Benefits in kind (fill in: yes/no)		No
Benefits in cash (fill in: yes/no)		Yes
Contributions (fill in: yes/no)		No
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	information obligation about facts that may affect the entitlement under the scope of the Act Article 39 of Act No. LXXXIV. of 1998 on Family Support
	Type	information obligation
	Level (e.g. federal, regional, institutions etc)	national
	Date of publication in official journal of your country	1998.12.24.
	Date of entry into force	1999.01.01.
	Date of end of applicability (if applicable)	1999.01.01.
	Source (publication in the official journal of your country)	Hungarian Official Journal
	Link to the official online publication (if available)	http://njt.hu/cgi_bin/njt_doc.cgi?docid=35344.322924
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	n/a

Definition of error contained in this legislation or measure	n/a
Sanctions for fraud contained in this legislation or measure	n/a
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	The objective of this provision is to ensure that all relevant information be provided by the persons concerned that may affect their entitlement to the concerned benefits.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	no information
Any additional information	<u>unofficial English translation</u> The individual eligible for support must report to the application assessment agency all facts, and data which affect the eligibility for support or its amount within 15 days.

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Pension sector
Benefits (fill in: yes/no)		Yes
Benefits in kind (fill in: yes/no)		No
Benefits in cash (fill in: yes/no)		Yes
Contributions (fill in: yes/no)		No
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulation</u>	Name	information obligation about facts that may affect the entitlement under the scope of LXXXI of 1997 on Social Security Pension Benefits (Subsection 5 of Article 97 of Act LXXXI of 1997)
	Type	Law
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	25. 07. 1997
	Date of entry into force	01. 01. 1998
	Date of end of applicability (if applicable)	-
	Source (publication in the official journal of your country)	Hungarian Official Journal
	Link to the official online publication (if available)	http://njt.hu/cgi_bin/njt_doc.cgi?docid=30369.323239#foot1
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
Definition of fraud contained in this legislation or measure	n/a	

Definition of error contained in this legislation or measure	n/a
Sanctions for fraud contained in this legislation or measure	Subsection 1 of Art. 84 of Act LXXXI of 1997: Any person who was drawing pension benefits without legal grounds shall be liable to repay it, if (s)he found responsible for the settlement or payment of such pension benefits.
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	See below
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	n/a
Any additional information	<p><u>unofficial English translation</u></p> <p>The person drawing pension benefits shall be required to notify the competent pension insurance administration agency within fifteen days concerning any fact, data or circumstance of concern relating to the entitlement to or the payment of, pension benefits. The persons indicated in Subsection (2) of Section 83 or other persons authorized to collect pension benefits shall notify the pension paying agency concerning the death of the rightholder and the date of death within fifteen days</p>

IRELAND

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security	All branches	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	No	
Benefits in cash (fill in: yes/no)	Yes	
Contributions (fill in: yes/no)	Yes	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Section 250(10) of the Social Welfare Consolidation Act 2005 (No. 26 of 2005)
	Type	Extension of powers of social welfare inspectors to investigate claims for Irish social security payments and the payment of Irish social security contributions to cover the investigation of claims for social security payments made in another State with which Ireland has a bilateral or reciprocal social security arrangement. While not specific to combatting social security fraud and error within the framework of the EU Regulations, this provision enables, inter alia, the investigation of claims made in accordance with the EU Regulations, where fraud and error is suspected.
	Level (e.g. federal, regional, institutions etc)	This measure operates at a national level.
	Date of publication in official journal of your country	The provisions of 250(10) of the Social Welfare Consolidation Act 2005 commenced on 1 December 2005. However, these provisions were originally introduced in section 28(b) of the Social Welfare Act 1994 (No. 4 of 1994), which commenced on 31 March 1994.
	Date of entry into force	31 March 1994.
	Date of end of applicability (if applicable)	Not applicable.
	Source (publication in the official journal of your country)	Not applicable.

<p>Link to the official online publication (if available)</p>	<p>Section 250 of the Social Welfare Consolidation Act 2005 - http://www.irishstatutebook.ie/eli/2005/act/26/section/250/enacted/en/html#sec250</p> <p>Section 28 of the Social Welfare Act 1994 - http://www.irishstatutebook.ie/eli/1994/act/4/section/28/enacted/en/html#sec28</p>
<p>Scope of the legislation (criminal, administrative, mixed, ...)</p>	<p>Mixed</p>
<p>Definition of fraud contained in this legislation or measure</p>	<p>There is no specific definition of fraud provided for the purposes of this specific measure. Nor is the term fraud explicitly defined for the purposes of the Social Welfare Consolidation Act 2005.</p> <p>However, fraud is understood to be deliberate false representation of a matter of fact —whether by words or by conduct, by concealment of what should have been disclosed — in order to obtain or receive social security payments or to avoid obligations to pay contributions. Fraud cases arise mainly on foot of false declarations by customers concerning their employment, income or family status.</p>
<p>Definition of error contained in this legislation or measure</p>	<p>There is no specific definition of error provided for the purposes of this specific measure. Nor is the term error explicitly defined for the purposes of the Social Welfare Consolidation Act 2005. However, error is understood as follows to have occurred in the following contexts –</p> <p>Customer error – where incorrect information is provided without fraudulent intentions.</p> <p>Departmental error - where due to a mistake, an act or omission by staff, which the customer did not cause or materially contribute to and which the customer could not at the time he or she received payment or paid contributions reasonably have been expected to be aware of.</p>
<p>Sanctions for fraud contained in this legislation or measure</p>	<p>Failure to cooperate with an investigation by a social welfare inspector is an offence in accordance with section 250(6) of the Social Welfare Consolidation Act 2005. The sanctions for an offence under this section are set out in section 257 of the Social Welfare Consolidation Act 2005. A person who is guilty of an offence under section 250 is liable –</p> <p>(a) on summary conviction, to a fine not exceeding €1,500 or imprisonment for a term not exceeding 6 months, or to both, or</p> <p>(b) on conviction on indictment, to a fine not exceeding €13,000 or imprisonment for a term not exceeding 3 years, or both.</p>
<p>Sanctions for error contained in this legislation or measure</p>	<p>There are no criminal or administrative sanctions for error, apart from the power to recover any overpayments involved.</p> <p>Where, following a review of a claim in payment, it is confirmed that the customer had been receiving a payment to which he or she was not entitled, or was receiving a payment at a higher rate than entitled to, a revised decision on the entitlement is made. This revised decision can result in the assessment of an</p>

	overpayment. Overpayments can be recovered from any ongoing social security entitlements that the person may have or, where the person is in employment, by deduction from his or her earnings.
Brief summary of the relevant provisions (in English)	See above.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security		All branches.
Benefits (fill in: yes/no)		Yes
Benefits in kind (fill in: yes/no)		No
Benefits in cash (fill in: yes/no)		Yes
Contributions (fill in: yes/no)		Yes
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Section 261(2A) of the Social Welfare Consolidation Act 2005 (No. 26 of 2005)
	Type	<p>Provision to enable the transfer of information relating to recipients of social security payments to the competent authority of another EU Member State, international organisation or other country with which Ireland has a reciprocal social security agreement.</p> <p>While this measure enables, inter alia, information to be transferred to other EU Member States for the purposes of determining entitlements in accordance with the EU Regulations, it can also be used to exchange information for the purpose of preventing and combatting fraud and error within the framework of the EU Regulations.</p>
	Level (e.g. federal, regional, institutions etc)	This measure operates at a national level.
	Date of publication in official journal of your country	The provisions of section 261(2A) were inserted into the Social Welfare Consolidation Act 2005 by section 18 of the Social Welfare and Pensions (No. 2) Act 2009 (No. 43 of 2009) and commenced with effect from 21 December 2009.
	Date of entry into force	21 December 2009.
	Date of end of applicability (if applicable)	Not applicable.
	Source (publication in the official journal of your country)	Not applicable.
	Link to the official online	Section 261 of Social Welfare Consolidation Act 2005 –

publication (if available)	<p>http://www.irishstatutebook.ie/eli/2005/act/26/section/261/enacted/en/html#sec261</p> <p>Section 18 of the Social Welfare and Pensions (No. 2) Act 2009 –</p> <p>http://www.irishstatutebook.ie/eli/2009/act/43/section/18/enacted/en/html</p>
Scope of the legislation (criminal, administrative, mixed, ...)	<p>This measure provides the legal basis for the transfer of personal data and other information between Ireland and other EU Member States which is required for the purposes of</p> <ul style="list-style-type: none"> - administering the provisions of the EU Regulations, and - preventing and combatting fraud and error in the operation of the provisions of the EU Regulations.
Definition of fraud contained in this legislation or measure	<p>There is no specific definition of fraud provided for the purposes of this specific measure. Nor is the term fraud explicitly defined for the purposes of the Social Welfare Consolidation Act 2005.</p> <p>However, fraud is understood to be deliberate false representation of a matter of fact –whether by words or by conduct, by concealment of what should have been disclosed –in order to obtain or receive social security payments or to avoid obligations to pay contributions. Fraud cases arise mainly on foot of false declarations by customers concerning their employment, income or family status.</p>
Definition of error contained in this legislation or measure	<p>There is no specific definition of error provided for the purposes of this specific measure. Nor is the term error explicitly defined for the purposes of the Social Welfare Consolidation Act 2005. However, error is understood as follows to have occurred in the following contexts –</p> <p>Customer error – where incorrect information is provided without fraudulent intentions.</p> <p>Departmental error - where due to a mistake, an act or omission by staff, which the customer did not cause or materially contribute to and which the customer could not at the time he or she received payment or paid contributions reasonably have been expected to be aware of.</p>
Sanctions for fraud contained in this legislation or measure	<p>Given that this measure is to facilitate the exchange of information with other EU Member States, sanctions are not appropriate or relevant in relation to this measure.</p>
Sanctions for error contained in this legislation or measure	<p>As above.</p>
Brief summary of the relevant provisions (in English)	<p>See above.</p>

	<p>Information on the assessment of the impact/effectiveness of this legislation or measure (if available)</p>	
	<p>Any additional information</p>	<p>A Memorandum of Understanding (MOU) between the Government of Ireland and the Government of the United Kingdom and Northern Ireland concerning co-operation and mutual assistance in the administration of social security schemes was signed on the 9th October 2000.</p> <p>Under the MOU procedures have been implemented to ensure that all information requests and data exchanges are made through a single point of contact in each jurisdiction.</p> <p>This MOU cites section 261(2A) of the Social Welfare Consolidation Act 2005 as one of its motivations. See Annex III for further details</p>

ITALY

Italy reported that their national legislation does not provide clear definitions. The concept of fraud can be broadly understood as 'an intentional act or omission constituting an administrative or criminal offence in order to obtain benefits not due or circumvent the payment of contributions', while the concept of error relates to the lack of or incorrect communication/use of data by recipients or by the administration without fraudulent intent.

Cases of fraud may come under various administrative or criminal offences (fraud, forgery of documents *etc*). They are therefore punished in accordance with criminal law or by means of administrative sanctions, which may include the recovery of undue benefits or the payment of contributions not paid.

Article 20 of Law No 102/2009, entitled "Combating fraud in cases of civil disability" introduced important innovations in the process for recognising entitlement to disability, blindness, deafness and similar benefits.

The main procedural innovations are set out below:

- as of 1 January 2010, applications must be submitted to the National Institute of Social Fraud (NISS) electronically;
- the ASL (local health body) committees, the instrumental agents of the Regions, have been supplemented by an NISS doctor;
- the medical examinations are validated by the NISS Forensic Medical Commission and are subject to subsequent verification with a review of the documentation or, in some cases, a new visit;
- the NISS carries out general checks on the records drawn up annually by the ASL Medical Commission;
- the NISS carries out any exceptional checks that are necessary in order to ascertain permanent disability, following a plan set out in the rules or on the initiative of the Institute.
- by Legislative Decree no. 148 of 14 September 2015 and no. 185 of September 24, 2016, a National Network of Employment Services Policies, consisting of public or private entities, including INPS, Incentive Incentives and Income Support Services, and the National Agency for Employment Active Labor Policy (ANPAL) - established from 1 January 2016 - with the role of network coordination. The provisions for the application of sanctioning measures in cases of failure to submit unemployment benefit recipients to the National Employment Centers were first introduced and subsequently reinforced, which ultimately results in the decline of the perception of performance. Provisions on the application of sanctions in cases where recipients of unemployment benefits do not show up at the national centres, which can ultimately entail loss of the right to benefits, were introduced and later strengthened. In this regard there are still issues already highlighted in the previous questionnaires, referring to situations in which unemployed people in receipt of Italian unemployment benefit go to other EU Member States or third countries in search of work, without first notifying the competent Italian institution. This requirement for an unemployed person who moves to another State in search of work, is explicitly laid down in Article 55(1) of Regulation No 987/2009, which sets out the provisions for the application of Article 64 of the basic Regulation. The introduction of the new sanctioning system, as set out in the legislation mentioned above, will go some way towards addressing issues with regard to recipients of unemployment benefit from the INPS. Nevertheless, agreements on closer cooperation with other states would be useful for reducing or eliminating these problems.

LATVIA

According to amendments of Article 36(1), Clause 3, of the Law On State Pensions (Article 36 "Deductions from state pension and recovery of overpaid pension") which entered into force on 1 July 2015, it is stipulated that based on a decision by a department official of State Social Insurance Agency, the overpaid pension amounts to which the individual had no right according to the law can be retrieved. Previously, only pension amounts overpaid due to the fault of the pension recipient could be recovered.

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Pensions	
Benefits (fill in: yes/no)		
Benefits in kind (fill in: yes/no)	no	
Benefits in cash (fill in: yes/no)	yes	
Contributions (fill in: yes/no)	no	
Other (please specify)	-	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Law on State Pensions
	Type	Law
	Level (e.g. federal, regional, institutions etc)	State
	Date of publication in official journal of your country	18.06.2015.
	Date of entry into force	1 July 2015
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Latvijas vēstnesis
	Link to the official online publication (if available)	http://likumi.lv/ta/id/274899-grozijumi-likuma-par-valsts-pensijam-
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative

Definition of fraud contained in this legislation or measure	No specific definition
Definition of error contained in this legislation or measure	No specific definition
Sanctions for fraud contained in this legislation or measure	-
Sanctions for error contained in this legislation or measure	-
Brief summary of the relevant provisions (in English)	According to the amendments the overpaid pension amounts, to which the individual had no right according to the law, can be retrieved.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	n/a
Any additional information	-

According to Article 13 of the Regulations on State Pensions Granting, Recalculation and Payment Procedure, if the State Social Insurance Agency has information about person's employment in another EU Member State in last five years or if the person has a registered residence in two or more countries, person's obligation is to submit additional documents to the State Social Insurance Agency which prove that he/she lives in Latvia. In addition, according to the Article 22 of these Regulations the State Social Insurance Agency discontinues the pension payment if person is missing.

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Pensions
Benefits (fill in: yes/no)		Yes
Benefits in kind (fill in: yes/no)		No
Benefits in cash (fill in: yes/no)		Yes
Contributions (fill in: yes/no)		No
Other (please specify)		-
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Regulations on State Pensions Granting, Recalculation and Payment Procedure
	Type	Regulations
	Level (e.g. federal, regional, institutions etc)	State
	Date of publication in official journal of your country	07.07.2016.
	Date of entry into force	8 July 2016
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Latvijas vēstnesis
	Link to the official online publication (if available)	https://likumi.lv/doc.php?id=283339
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative
Definition of fraud contained in this	No specific definition	

legislation or measure	
Definition of error contained in this legislation or measure	No specific definition
Sanctions for fraud contained in this legislation or measure	-
Sanctions for error contained in this legislation or measure	-
Brief summary of the relevant provisions (in English)	If the State Social Insurance Agency has information about person's employment in another EU Member State during the last five years or if person has registered residence in two or more countries, according to Article 13 of these Regulations person's obligation is to submit additional documents to the State Social Insurance Agency, proving that he/she lives in Latvia. According to the Article 22 of these Regulations the State Social Insurance Agency discontinues the pension payment if person is missing.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	n/a
Any additional information	-

According to amendments to Article 21(3) of the Law On State Social Insurance the State Social Insurance Agency can transfer person's social insurance contributions made in another EU Member State to Latvia. Amendments entered into force on October 25th, 2016.

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Insurance and social protection
Benefits (fill in: yes/no)		Yes
Benefits in kind (fill in: yes/no)		No
Benefits in cash (fill in: yes/no)		No
Contributions (fill in: yes/no)		Yes
Other (please specify)		-
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Law on State Social Insurance
	Type	Law
	Level (e.g. federal, regional, institutions etc)	State
	Date of publication in official journal of your country	21.10.1997.
	Date of entry into force	1 January 1998. Amendments to Article 21(3): 25 October 2016
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Latvijas Vēstnesis
	Link to the official online publication (if available)	https://likumi.lv/doc.php?id=45466
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative
	Definition of fraud contained in this legislation or measure	No specific definition

Definition of error contained in this legislation or measure	No specific definition
Sanctions for fraud contained in this legislation or measure	-
Sanctions for error contained in this legislation or measure	-
Brief summary of the relevant provisions (in English)	According to the amendments to the Law On State Social Insurance, the State Social Insurance Agency can transfer person's social insurance contributions made in another EU Member State to Latvia.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	n/a
Any additional information	-

LITHUANIA

There is no definition of fraud and error provided by Lithuanian national legislation in the field of social security. There is also no separate legislation for fraud and error cases within the framework of the coordination Regulations.

In practice the concept of fraud and error is understood as situations where incorrect information or documents are provided, when a person does not inform the competent institution(s) about changes of the circumstances or about employment or residence in another Member State, or as a mistake of a specialist of the competent institution when granting a benefit, determining the legislation applicable or issuing an SED or E form. In our opinion the main difference between fraud and error is the fact of a fraudulent intention or fraudulent behaviour in order to receive a social security benefit or to avoid an obligation to pay social security contributions.

Responsibility, penalties and possible sanctions for providing incorrect information or for the falsification of documents are regulated by social insurance, administrative and criminal legislation.

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Social insurance, social insurance contributions	
Benefits (fill in: yes/no)	- pension social insurance - sickness and maternity social insurance - unemployment social insurance - social insurance of occupational accidents and occupational diseases	
Benefits in kind (fill in: yes/no)		
Benefits in cash (fill in: yes/no)	yes	
Contributions (fill in: yes/no)	yes	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulation</u> <u>§</u>	Name	Law on State Social Insurance of the Republic of Lithuania
	Type	Law
	Level (e.g. federal, regional, institutions etc)	national
	Date of publication in official journal of your country	21 May 1991, with later amendments
	Date of entry into force	1 June 1991

Date of end of applicability (if applicable)	-
Source (publication in the official journal of your country)	
Link to the official online publication (if available)	https://www.e-tar.lt/portal/lt/legalAct/TAR.0F9036415DBD/aeGgqcLcNR
Scope of the legislation (criminal, administrative, mixed, ...)	Social insurance
Definition of fraud contained in this legislation or measure	No definition
Definition of error contained in this legislation or measure	No definition
Sanctions for fraud contained in this legislation or measure	<p><u>Social insurance contributions:</u></p> <p>Late payment interest shall be calculated for a delay in the transfer of social insurance contributions to the state social insurance fund.</p> <p>Where during verification it is established that social insurance contributions have been unlawfully reduced, the amount of social insurance contributions which is underpaid shall be calculated and a penalty charge equal to 50% of the amount shall be imposed. In this case, the late payment interest mentioned above shall not be calculated. Where an insurer has noticed that he undercalculated social insurance contributions, but has corrected errors voluntarily, paid the lacking amount of social insurance contributions, submitted adjusted reports and notified of the insured income of insured persons prior to the date indicated in an instruction to verify the insurer (where there is no instruction – prior to the beginning of the verification), no penalty charge shall be imposed for the infringement committed. In this case, late payment interest shall be calculated.</p> <p><u>Social insurance benefits:</u></p> <p>Legal or natural persons through whose fault the administration agencies of the State Social Insurance Fund Board (SSIFB) have unlawfully paid to insured persons certain benefits or whose unlawful (guilty) actions have incurred other property damage to the state social insurance fund must compensate for the damage in accordance with the procedure laid down by law.</p> <p>Where social insurance benefits have been unlawfully paid through the fault of their recipients, the</p>

		<p>overpayment shall, by a decision of the director of a local office of the SSIFB, be recovered in respect of any social insurance benefit received by the recipient and paid to this person with the resources of the state social insurance fund. The recovered amount may not exceed per month 50% of the amount of social insurance benefits to which the recipient is entitled. Where the person does not receive any social insurance benefits, the overpayment shall be recovered in court.</p>
	<p>Sanctions for error contained in this legislation or measure</p>	
	<p>Brief summary of the relevant provisions (in English)</p>	<p><u>Social insurance contributions:</u></p> <p>Law on State Social Insurance regulates calculation and payment of social insurance contributions. Insurers must calculate and pay social insurance contributions correctly and timely according to the rates and within the time limits specified by this Law and other relevant laws. Insurers must submit correct data about themselves and the insured persons to local state tax inspectorates and the administration agencies of the State Social Insurance Fund Board (SSIFB).</p> <p><u>Social insurance benefits:</u></p> <p>Insured persons and recipients of social insurance benefits must, in accordance with the procedure laid down by the laws and other acts regulating social insurance and other legal acts, submit to the administration agencies of the SSIFB the correct information required to effect social insurance.</p>
	<p>Information on the assessment of the impact/effectiveness of this legislation or measure (if available)</p>	-
	<p>Any additional information</p>	-

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Social insurance pensions
Benefits (fill in: yes/no)		Old-age, invalidity, Survivors' pensions
Benefits in kind (fill in: yes/no)		
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulation</u> <u>§</u>	Name	Law of the Republic of Lithuania on Social Insurance Pensions
	Type	Law
	Level (e.g. federal, regional, institutions etc)	national
	Date of publication in official journal of your country	18 July 1994, with later amendments
	Date of entry into force	1 January 1995
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	Publication in Official Journal on 3 March 1994, No. 59-1153
	Link to the official online publication (if available)	https://www.e-tar.lt/portal/lt/legalAct/TAR.A7F77DF94F5D/MEzdPMBqvf
	Scope of the legislation (criminal, administrative, mixed, ...)	Social insurance
	Definition of fraud contained in this legislation or measure	No definition
Definition of error contained in this legislation or measure	No definition	

	<p>Sanctions for fraud contained in this legislation or measure</p>	<p>The Law on State Social Insurance Pensions states that a recipient of a pension must give notice to a territorial office of the SSIFB which pays the pension to him of the circumstances influencing the amount or payment of the pension within ten days of the occurrence of such circumstances. Where a pension is overpaid as a result of the failure to give notice of such circumstances in due time, the amount overpaid shall be recovered from a recipient by a decision of the director of a territorial office paying the pension. Where a pension is overpaid through the fault of the competent institution awarding or paying the pension, the amount overpaid shall not be recovered from a recipient.</p>
	<p>Sanctions for error contained in this legislation or measure</p>	
	<p>Brief summary of the relevant provisions (in English)</p>	<p>See information about sanctions above</p>
	<p>Information on the assessment of the impact/effectiveness of this legislation or measure (if available)</p>	
	<p>Any additional information</p>	

LUXEMBOURG

There is no concrete definition of the terms "Error" and "Fraud" in our national legislation about social security, but some legal rules are important in the context of preventing and combating social security fraud and errors

General provisions

- Social security code

Article 447

Possibility to pronounce administrative fines (not exceeding seven hundred and fifty euros) against insured people with faulty or fraudulent conduct towards the social security institutions.

Article 451

Penal sanctions integrated in the social security legislation in order to punish those who intentionally get (imprisonment from one month to five years and a fine from two hundred and fifty-one euros to fifteen thousand euros) or try to get (imprisonment from eight days to two years and a fine from two hundred and fifty-one euros to ten thousand euros) undue benefits from a social security institution.

- Criminal procedure code

Article 23

Obligation for public workers to inform the prosecutor of acts that may constitute a crime or an offence and that have come to their knowledge in the discharge of their duties. In a general manner, this article also constitutes the legal basis for the filing of a criminal complaint.

- Criminal code

Reference should be made to Section III, Articles 496 to 504 concerning fraud and deception.

Under the terms of these provisions, will be punished by imprisonment of four months to five years and a fine of 251 euros to 30. 000 euros, any person who knowingly makes a false or incomplete declaration with a view to obtaining or retaining a grant, indemnity or other allowance which is payable by the State, another legal person governed by public law or an international institution. Shall be punished with the same penalty any person who receives a grant, indemnity or other allowance to which he is not entitled or anyone who knowingly uses it for purposes other than those for which it was originally granted. Anyone who accepts or keeps it knowing that he is not entitled to it, shall be punished by imprisonment from eight days to two years and a fine from 500 euros to 5,000 euros:

Reference should also be made to Articles 194 to 197 concerning forgery in authentic and public records, in commercial or bank records and in private records.

These articles provide for a prison sentence of five to ten years for persons who have committed forgery in genuine and public records, and all persons who have committed forgery in commercial, banking or private records, including electronic private acts,

- either by forged signatures,

- either by counterfeiting or alteration of writings or signatures,
- either by making agreements, provisions, obligations or releases, or by inserting them afterwards in deeds,
- either by addition or alteration of clauses, declarations or facts that these acts were intended to receive and record.

Also, anyone who has made use of the forgery shall be punished as if he were the author of the forgery.

Specific provisions

Sickness insurance (CNS):

Article 73 of the social security code

This article provides a description of the proceeding before the "Commission de surveillance de la sécurité sociale" in charge of deciding whether a file will be brought before the "Conseil arbitral de la sécurité sociale" or not (only providers of healthcare)

Article 73bis of the social security code

This article provides a description of the sanctions that can be imposed to healthcare providers by the "Conseil arbitral de la sécurité sociale".

Article 158bis of the Statutes of the CNS

This article refers directly to Article 447 of the social security code and specifies it in the context of sickness insurance.

Family benefits (CAE):

Article 312 of the social security code

This article refers directly to Article 496 of the criminal code and specifies it in the context of family benefits and more specifically targets those who fraudulently induced the CAE to provide a benefit that was not due or was only partly due.

It also provides for an administrative sanction independent of the criminal aspect up to the amount of the sums improperly received, without prejudice to the recovery of such amounts.

Finally, this article specifically refers to the failure to declare the change of residence to the competent municipal administration(s) or the fact of appropriating a health record or opening it without the knowledge of the holder or his/her legal representative with the intention of violating its secrecy.

Unemployment benefits (ADEM):

Article L.527-4 of the labour code

This article provides for a penalty for any person who fraudulently induced (imprisonment for one to six months and/or a fine of 500 to 5,000 euros) or attempted to induce (imprisonment from eight days to three months and/or a fine of 251 to 2,000 euros or one of these penalties only) ADEM to provide unemployment benefits which were not due.

Pension insurance (CNAP):

Article 211 of the social security code

Under the terms of this article, any pension shall be withdrawn if the conditions that gave rise to it fail.

If the elements of calculation change or if it is found that it was granted as a result of a material error, the pension is increased, reduced or withdrawn. Benefits that have been overpaid may be recovered.

Benefits must be repaid if the insured person or pensioner has caused them to be awarded by alleging inaccurate facts or by concealing important facts or if he has failed to report such facts after they have been awarded.

Amounts unduly received are returned without prejudice to any legal proceedings. They may also be deducted from the pension or arrears still due.

This article also states that persons receiving a pension granted on account of invalidity are required to undergo the examinations prescribed by the "Contrôle médical de la sécurité sociale" (social security medical inspectorate), failing which the pension will be withdrawn.

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Compulsory health insurance
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		yes
Benefits in cash (fill in: yes/no)		no
Contributions (fill in: yes/no)		no
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Application form for the European Health Insurance Card (EHIC)
	Type	order
	Level (e.g. federal, regional, institutions etc)	state
	Date of publication in official journal of your country	18 July 2015
	Date of entry into force	18 July 2015
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	TAR, 2015, Nr. 2015-11451 (https://www.e-tar.it)
	Link to the official online publication (if available)	
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative
Definition of fraud contained in this legislation or measure	According to the procedure for the recovery of the damage to the budget of the Compulsory Health Insurance Fund (CHIF), the person who has misused his/her EHIC during his/her stay in other EU Member State and received the healthcare services which cost had been covered from the budget of the CHIF is considered as the person who had done the damage to the CHIF budget (established by other legislation)	

Definition of error contained in this legislation or measure	
Sanctions for fraud contained in this legislation or measure	In case of inappropriate use of the EHIC, such person has to recover the cost covered by the National Health Insurance Fund (the damage)
Sanctions for error contained in this legislation or measure	
Brief summary of the relevant provisions (in English)	There is a special section in the application form for the EHIC considered as person's commitment do not use the valid EHIC in the cases if a he/she is no longer insured under the compulsory health insurance scheme. The person applying for the EHIC has to confirm that he/she was acquainted about his/her obligation to recover the damage to the CHIF budget
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	
Any additional information	

MALTA

Article 117 of the Social Security Act (Chapter 318 of the Laws of Malta) defines the instances which are considered as fraud and are conducive to legal actions against a beneficiary as follows:

- knowingly or recklessly making any false statement or false representation; or
- producing or furnishing, or causing or knowingly allowing to be produced or furnished, any document or information which one knows to be false in a material particular; or
- fraudulently failing or omitting to report to the Director, before receiving any payment, any change of circumstances which has or may have a material bearing on the amount, or mode of giving such payment.

Moreover, Article 102(1)(i) of the same Act which concerns the 'Repayment of benefit, pension, allowance or assistance improperly received' states that where an 'overpayment occurs as a result of the non-disclosure or misinterpretation of a material fact (whether the non-disclosure or misinterpretation was or was not fraudulent)' a higher repayment rate is applied.

As mentioned in Article 117 of the Social Security Act, criminal prosecution and administrative sanctions are provided for in cases which result to be fraudulent. However, prior to resorting to such provisions, the Department of Social Security strives, *in primis*, to recover the sums unduly paid. Recovery measures are prescribed as per Article 102 of the Social Security Act, whereby 'any person who has received any sum by way of benefit, pension, allowance or assistance under this Act to which he or she was not entitled in terms of the provisions of this Act shall be liable to repay to the Director the sum so received by him or her, and the Director shall, without prejudice to any other right competent to him or her at law, recover such sum by means of deductions from any benefit, pension, allowance or assistance to which he or she thereafter becomes entitled.' In cross-border cases, the recovery provisions under Regulation (EC) No 883/2004 are applied. Criminal prosecution and administrative sanctions are applied only in exceptional cases.

THE NETHERLANDS

The Netherlands reported that it should be noted that under their national administrative law, no distinction is made between categories of 'fraud' and 'error'. Both apply to the same type of rule-violation according to their national legislation.

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security		Labour law- connection with applicable legislation
Benefits (fill in: yes/no)		No
Benefits in kind (fill in: yes/no)		No
Benefits in cash (fill in: yes/no)		No
Contributions (fill in: yes/no)		Yes
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Wet aanpak schijnconstructies (Act on talking sham constructions)
	Type	Legal act
	Level (e.g. federal, regional, institutions etc)	National government
	Date of publication in official journal of your country	22 June 2015
	Date of entry into force	1 July 2015/1 January 2016 (partly)
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	Stb. 2015, 233 (Act) Stb. 2015, 234 (Entry into force)
	Link to the official online publication (if available)	Stb. 2015, 233 (Act) Stb. 2015, 234 (Entry into force)
	Scope of the legislation (criminal,	

administrative, mixed, ...)	Mixed
Definition of fraud contained in this legislation or measure	No definition
Definition of error contained in this legislation or measure	No definition
Sanctions for fraud contained in this legislation or measure	<p>The Act adapts a number of provisions in other acts to improve</p> <p>The act amends the Minimum Wage and Minimum Holiday Allowance, Book 7 of the Civil Code and some other laws to improve compliance and enforcement of labour law in connection with the approach on tackling sham constructions by employers.</p> <p>The sanctions for fraud have been tightened by the Act on tightening enforcement and sanction policy for the legislation of the Ministry of Social Affairs and Employment (<i>Wet Aanscherping handhaving en sanctiebeleid SZW wetgeving</i>) is applicable since 1 January 2013.</p> <p>This Act arranges that benefit fraud in the area of Social Affairs and Employment will be sanctioned more severely. Social security benefits must be repaid in cases of fraud, higher fines can be imposed and the benefit can be temporarily suspended. Entrepreneurs will risk, in addition to the higher fines, a preventive shutdown of their business. Municipalities are obliged to implement the sanctions. A legal basis has been created to exchange A1 Forms between the Social Insurance Bank (competent institution) and the Inspection services.</p>
Sanctions for error contained in this legislation or measure	
Brief summary of the relevant provisions (in English)	<p>Very general summary:</p> <ul style="list-style-type: none"> - If a fine has been imposed for fraud, the fine is doubled if fraud is committed twice and tripled if it is committed three times. - For a company that repeatedly commits fraud, the business can be stopped for a maximum of three months. Additionally, a fine can be imposed. - Employers must pay a fine of 12,000 euros per illegal worker if they break the rules for the first time and 18,000 euros when working on unsafe scaffolds. - Benefit Recipients who commit fraud will have to reimburse the full amount of the benefit and will receive a fine of the same amount.

		<ul style="list-style-type: none"> - In case of recidivism, a fine of 150 per cent of the amount paid wrongly is imposed.
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Way of monitoring: . https://www.rijksoverheid.nl/documenten/kamerstukken/2016/07/05/kamerbrief-monitoring-wet-aanpak-schijnconstructies
	Any additional information	<p>With the Act, the Dutch government intends to contribute to the prevention of unfair competition between enterprises, strengthen the legal position of workers and to pay workers in accordance with laws and regulations, collective agreements or agreements with individual contracts. Abuse of the willingness of labour, for example, from other Member States of the European Union (EU), European Economic Area (EEA) and Switzerland, to work for a lower wage than the applicable minimum wage leads to undesirable competition.</p> <p>This is undesirable for workers because it leads to displacement, underpayment or even exploitation. It is also undesirable for <i>bona fide</i> employers and entrepreneurs because there is no level playing field for them if they will have to compete with parties that reduce labour costs in an improper manner and in some cases make use of sham constructions</p> <p>Finally, the government finds it undesirable that workers are replaced by workers who accept a low wage and make rely on the social security system to supplement their income. This puts the Dutch social security system under pressure. Moreover, if social security benefits are being paid, sham constructions will often lead to a payment to the 'wrong' Member State in which the costs are lower.</p>

NORWAY

 National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	National Insurance Scheme	
Benefits (fill in: yes/no)	yes	
Benefits in kind (fill in: yes/no)	yes	
Benefits in cash (fill in: yes/no)	yes	
Contributions (fill in: yes/no)	yes	
Other (please specify)	Covers all matters of the Labour and Welfare Administration	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Labour and Welfare Administration Act article 7
	Type	
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	16.6.2006
	Date of entry into force	1.7.2006
	Date of end of applicability (if applicable)	Still applicable
	Source (publication in the official journal of your country)	The Labour and Welfare Administration act (no official version in English)
	Link to the official online publication (if available)	https://www.lovdato.no
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
Definition of fraud contained in this legislation or measure	n/a	

Definition of error contained in this legislation or measure	n/a
Sanctions for fraud contained in this legislation or measure	n/a
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	<p>Provisions for confidentiality in the conduct of all articles in the Labour and Welfare administration act. Expands the general provisions concerning which data are generally subject to confidentiality.</p> <p>Important exceptions are therefore:</p> <ul style="list-style-type: none"> - Passing on necessary information to employers for the purpose of conveying work - Passing on information to other public agencies when necessary to promote the Labour and Welfare Administrations tasks, prevent considerable risk of damage to life or health or to prevent that anybody unlawfully are being granted public assets or evades paying their dues to public authorities
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	The Labour and Welfare Administration puts in a lot of effort to make sure that the confidentiality-provisions are being met. Very few violations are being registered
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security	National Insurance Scheme	
Benefits (fill in: yes/no)	yes	
Benefits in kind (fill in: yes/no)	no	
Benefits in cash (fill in: yes/no)	yes	
Contributions (fill in: yes/no)	no	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	National Insurance Act, article 4-28
	Type	
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	1.1.1997
	Date of entry into force	18.6.1998 with later adjustments
	Date of end of applicability (if applicable)	Still applicable
	Source (publication in the official journal of your country)	Folketrygdloven (no official version in English)
	Link to the official online publication (if available)	https://lovdata.no/dokument/NL/lov/1997-02-28-19?q=folketrygdloven
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	Willfully or gross negligently providing incorrect information or omitting to provide relevant information
Definition of error contained in this legislation or measure	Negligent provision	

Sanctions for fraud contained in this legislation or measure	Exclusion from the right to benefit for a limited period
Sanctions for error contained in this legislation or measure	Exclusion from the right to benefit for a limited period
Brief summary of the relevant provisions (in English)	<p>Concerns unemployment benefit</p> <p>In cases where the recipients willfully or negligently provides incorrect information about conditions of importance, he or she can be excluded for a period of 12 weeks or 26 weeks (repeated offence). Similar sanctions can be enforced for omission to provide information .</p>
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Regularly in use for small to medium offences
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	National Insurance Scheme	
Benefits (fill in: yes/no)	yes	
Benefits in kind (fill in: yes/no)	<u>no</u>	
Benefits in cash (fill in: yes/no)	yes	
Contributions (fill in: yes/no)	no	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	National Insurance Act, articles 21-3 and 21-7
	Type	Members duty to provide information and cooperate in obtaining information (21-3) and sanctions when they fail to do so (<u>21-7</u>)
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	1.1.1997
	Date of entry into force	1.1.1997 (later adjustments)
	Date of end of applicability (if applicable)	Still applicable
	Source (publication in the official journal of your country)	Folketrygdloven (no official version in English)
	Link to the official online publication (if available)	https://lovdata.no/dokument/NL/lov/1997-02-28-19?q=folketrygdloven
	Scope of the legislation (criminal, administrative, mixed, ...)	mixed
	Definition of fraud contained in this legislation or measure	n/a
Definition of error contained in this	n/a	

legislation or measure	
Sanctions for fraud contained in this legislation or measure	n/a
Sanctions for error contained in this legislation or measure	<u>Refuse, withhold or cease</u> of benefits
Brief summary of the relevant provisions (in English)	<p>Article 21-3 states that any member of the national insurance scheme claiming benefits is obliged to provide all the information and documents necessary for the Labour and Welfare Administration to consider and decide on the claim. If any circumstances decisive for a payment has changed, the member is obliged to pass on information to the Labour and Welfare Administration.</p> <p>Any member claiming benefits is obliged to undergo medical survey upon the Labour and Welfare Administrations decision.</p> <p>Any member claiming benefit is obliged to legitimate <u>on request</u>.</p> <p><u>Article 21-7 outlines the administrative sanctions for those who fail to comply with the obligations in article 21-3. These may be refusing, withholding or ceasing benefits</u></p>
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	<u>n/a</u>
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security		National Insurance Scheme
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		no
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		no
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	National Insurance Act, article 21-4 a
	Type	Obtaining information from third parties and site inspections
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	16.1.2009
	Date of entry into force	1.1.2009
	Date of end of applicability (if applicable)	Still applicable
	Source (publication in the official journal of your country)	Folketrygdloven (no official version in English)
	Link to the official online publication (if available)	https://lovdata.no/dokument/NL/lov/1997-02-28-19?q=folketrygdloven
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
Definition of fraud contained in this legislation or measure	n/a	
Definition of error contained in this legislation or measure	n/a	

Sanctions for fraud contained in this legislation or measure	n/a
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	<p>The Norwegian Labour and Welfare Administration established a unit specialized in fighting cash benefit fraud in 2007. Provisions given in article 21-4 a can only be enforced by this unit.</p> <p>Article 21-4 a provides for obtaining information from third parties, when this is seen as necessary to clear suspicions of false payments.</p> <p>The article also provides for site inspections in workplaces in trades with high risks of benefit fraud or on suspicion of such fraud.</p>
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	<p>This article is forceful in its wide provisions, and by some thought to have potential for excessive intrusiveness.</p> <p>Site inspections has become gradually more used as a result of closer cooperation between public authorities in fighting fraud and other violations in the labour market. Officers from the control units inspect workplaces alongside officers from the tax authorities, work inspectors and the Police.</p>
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security		National Insurance Scheme
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		no
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		no
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	National Insurance Act, article 21-4 b
	Type	Exchange of information with financial institutions
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	16.1.2009
	Date of entry into force	1.1.2009
	Date of end of applicability (if applicable)	Still applicable
	Source (publication in the official journal of your country)	Folketrygdloven (no official version in English)
	Link to the official online publication (if available)	https://lovdata.no/dokument/NL/lov/1997-02-28-19?q=folketrygdloven
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	n/a
Definition of error contained in this legislation or measure	n/a	

Sanctions for fraud contained in this legislation or measure	n/a
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	<p>The Norwegian Labour and Welfare Administration established a unit specialized in fighting cash benefit fraud in 2007. Provisions given in article 21-4 b can only be enforced by this unit.</p> <p>This article entitles pension institutions, insurance companies and other financial institutions to pass on information to the Labour and Welfare Administration.</p> <p>Furthermore this article entitles the control-unit in to pass on information to pension institutions, insurance companies and financial institutions in cases of gross negligent or willful cash benefit fraud with a risk for fraudulent conduct towards these institutions too.</p>
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	This article has not been in much use.
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security	National Insurance Scheme	
Benefits (fill in: yes/no)	yes	
Benefits in kind (fill in: yes/no)	no	
Benefits in cash (fill in: yes/no)	yes	
Contributions (fill in: yes/no)	no	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	National Insurance Act, article 21-4 c
	Type	Procedures for obtaining reliable information
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	16.1.2009
	Date of entry into force	1.1.2009
	Date of end of applicability (if applicable)	Still applicable
	Source (publication in the official journal of your country)	Folketrygdloven (no official version in English)
	Link to the official online publication (if available)	https://lovdata.no/dokument/NL/lov/1997-02-28-19?q=folketrygdloven
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	n/a
Definition of error contained in this legislation or measure	n/a	

Sanctions for fraud contained in this legislation or measure	n/a
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	<p>The Norwegian welfare authority established a unit specialized in fighting cash benefit fraud in 2007. Provisions given in article 21-4 c can only be enforced by this unit.</p> <p>Regulation on how to access complete medical journals when conditions in the professional`s conduct gives reasonable ground for suspicion of false payments from the National Insurance Scheme. The article prescribes in detail how to go about obtaining complete medical journals.</p>
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	<p>This article has been used in quite a few cases leading to administrative sanctions against medical professionals. Applicate in some cases of fraudulent conduct from doctors and psychiatrists/psychologists for cooperating with their patients to obtain cash benefits on behalf of the patients.</p>
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security	National Insurance Scheme	
Benefits (fill in: yes/no)	yes	
Benefits in kind (fill in: yes/no)	no	
Benefits in cash (fill in: yes/no)	yes	
Contributions (fill in: yes/no)	no	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	National Insurance Act, article 21-4 d
	Type	Mass gathering of information for control objectives
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	19.4.2013
	Date of entry into force	19.4.2013
	Date of end of applicability (if applicable)	Still applicable
	Source (publication in the official journal of your country)	Folketrygdloven (no official version in English)
	Link to the official online publication (if available)	https://lovdata.no/dokument/NL/lov/1997-02-28-19?q=folketrygdloven
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
Definition of fraud contained in this legislation or measure	n/a	
Definition of error contained in this legislation or measure	n/a	

Sanctions for fraud contained in this legislation or measure	n/a
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	<p>The Norwegian welfare authority established a unit specialized in fighting cash benefit fraud in 2007. Provisions given in article 21-4 d can only be enforced by this unit.</p> <p>Article 21-4 d provides for mass gathering of information about a larger number of recipients, in order to crosscheck information from other registries.</p> <p>Health information and sensitive information is not included.</p>
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	<p>This article has proved to be of great importance in uncovering a large number of cases of error and fraud.</p>
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security		National Insurance Scheme
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		yes
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		no
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	National Insurance Act, article 21-4
	Type	Obtaining information and statements
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	28.2.1997 with later changes
	Date of entry into force	1.5.1997
	Date of end of applicability (if applicable)	Still applicable
	Source (publication in the official journal of your country)	Folketrygdloven (no official version in English)
	Link to the official online publication (if available)	https://lovdata.no/dokument/NL/lov/1997-02-28-19?q=folketrygdloven
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	n/a
Definition of error contained in this legislation or measure	n/a	

Sanctions for fraud contained in this legislation or measure	n/a
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	The Norwegian Labour and Welfare Administration is entitled to obtain information and statements in order to make sure that the terms for the benefits, are being met at any given time, past or present. Information or statements can be obtained from health personnel and other professionals, provided their services are covered by the National Insurance Scheme. Furthermore information can be obtained from employers (past or present), postal services, educational institutions, child care-providers, public institutions in general, pension authorities, insurance companies, other financial institutions and accountants. Information and statements can be obtained also about other than the recipient. Information must be given without extra compensation.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	This article is forceful in its wide provisions, and applies to all officers in the Labour and Welfare Administration. The article is most extensively used amongst caseworkers working with fraud and error
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security	National Insurance Scheme	
Benefits (fill in: yes/no)	yes	
Benefits in kind (fill in: yes/no)	no	
Benefits in cash (fill in: yes/no)	yes	
Contributions (fill in: yes/no)	no	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	National insurance act, article 22-15 a
	Type	
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	16.1.2009
	Date of entry into force	1.1.2009 with later adjustments
	Date of end of applicability (if applicable)	Still applicable
	Source (publication in the official journal of your country)	Folketrygdloven (no official version in English)
	Link to the official online publication (if available)	https://lovdata.no/dokument/NL/lov/1997-02-28-19?q=folketrygdloven
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	n/a
Definition of error contained in this legislation or measure	Error occurs when refunds are not completed correctly as the result of flaws in casework or negligent misinformation or omission of information by medical professionals.	

Sanctions for fraud contained in this legislation or measure	No
Sanctions for error contained in this legislation or measure	Partial or complete repayment
Brief summary of the relevant provisions (in English)	<p>The Norwegian Health Economics Administration (Helfo) are obliged to consider the terms of repayment in every case of false refunds. Notwithstanding whether the false refunds are made as the result of flaws in casework or wilful or negligent misinformation or omission of information by the recipient.</p> <p>Generally, the recipient is required to exercise a high level of cautiousness.</p>
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Decisions of repayment are specific basis for enforcement.
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security		National Insurance Scheme
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		no
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		no
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	National insurance act, article 22-15
	Type	
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	28.2.1997
	Date of entry into force	1.5.1997 with later adjustments
	Date of end of applicability (if applicable)	Still applicable
	Source (publication in the official journal of your country)	Folketrygdloven (no official version in English)
	Link to the official online publication (if available)	https://lovdata.no/dokument/NL/lov/1997-02-28-19?q=folketrygdloven
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	n/a
Definition of error contained in this legislation or measure	Error occurs when payments are not completed correctly as the result of flaws in casework or negligent misinformation or omission of information by the recipient.	

Sanctions for fraud contained in this legislation or measure	No
Sanctions for error contained in this legislation or measure	Partial or complete repayment
Brief summary of the relevant provisions (in English)	<p>The Norwegian Labour and Welfare Administration are obliged to consider the terms of repayment in every case of false payments. Notwithstanding whether the false payments are made as the result of flaws in casework or wilful or negligent misinformation or omission of information by the recipient.</p> <p>Generally, the recipient is required to exercise a high level of cautiousness.</p>
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Decisions of repayment are specific basis for enforcement.
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security	National Insurance Scheme	
Benefits (fill in: yes/no)	yes	
Benefits in kind (fill in: yes/no)	no	
Benefits in cash (fill in: yes/no)	yes	
Contributions (fill in: yes/no)	no	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	National Insurance Act, article 22-16
	Type	
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	28.2.1997
	Date of entry into force	1.5.1997 with later adjustments
	Date of end of applicability (if applicable)	Still applicable
	Source (publication in the official journal of your country)	Folketrygdloven (no official version in English)
	Link to the official online publication (if available)	https://lovdata.no/dokument/NL/lov/1997-02-28-19?q=folketrygdloven
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	n/a
Definition of error contained in this legislation or measure	Error occurs when benefits are payed in higher amounts than presupposed when granted.	

Sanctions for fraud contained in this legislation or measure	n/a
Sanctions for error contained in this legislation or measure	Partial or complete repayment
Brief summary of the relevant provisions (in English)	When payments are not completed correctly as the result of the recipients income being higher than presupposed. A set sum is deducted monthly, normally 10 percent of the gross monthly payment
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	n/a
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		National Insurance Scheme
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		no
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		no
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	National Insurance Act, article 22-17 a
	Type	
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	16.1.2009
	Date of entry into force	1.1.2009 with later adjustments
	Date of end of applicability (if applicable)	Still applicable
	Source (publication in the official journal of your country)	Folketrygdloven (no official version in English)
	Link to the official online publication (if available)	https://lovdata.no/dokument/NL/lov/1997-02-28-19?q=folketrygdloven
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	n/a
Definition of error contained in this legislation or measure	n/a	

	Sanctions for fraud contained in this legislation or measure	A 10 per cent interest is added to the claim if false payments are caused by willful or gross negligent conduct by the recipient
	Sanctions for error contained in this legislation or measure	n/a
	Brief summary of the relevant provisions (in English)	See sanctions above
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	n/a
	Any additional information	

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security	National Insurance Scheme	
Benefits (fill in: yes/no)	yes	
Benefits in kind (fill in: yes/no)	no	
Benefits in cash (fill in: yes/no)	yes	
Contributions (fill in: yes/no)	no	
Other (please specify)	Statements or services remunerated by The Labour and Welfare Administration	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	National Insurance Act, article 25-6
	Type	
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	1.1.1997
	Date of entry into force	1.1.1997 with later adjustments
	Date of end of applicability (if applicable)	Still applicable
	Source (publication in the official journal of your country)	Folketrygdloven (no official version in English)
	Link to the official online publication (if available)	https://lovdata.no/dokument/NL/lov/1997-02-28-19?q=folketrygdloven
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	n/a
Definition of error contained in this legislation or measure	Omission to comply with statutory duties	

	Sanctions for fraud contained in this legislation or measure	<p>Abstain to provide benefits based on statements from the professional in question.</p> <p>Report the case to the police under the penal code.</p>
	Sanctions for error contained in this legislation or measure	<p>Abstain to provide benefits based on statements from the professional in question</p>
	Brief summary of the relevant provisions (in English)	<p>This provision targets error or abuse in misconduct by professionals offering medical treatment or other services being remunerated under regulations in the national insurance act.</p>
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	<p>Not frequently used.</p>
	Any additional information	

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security	National Insurance Scheme	
Benefits (fill in: yes/no)	yes	
Benefits in kind (fill in: yes/no)	no	
Benefits in cash (fill in: yes/no)	yes	
Contributions (fill in: yes/no)	no	
Other (please specify)	Dismissal from the right to give medical statements to the Labour and Welfare Administration	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	National Insurance Act, articles 25-7 and 25-7a
	Type	
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	1.1.1997
	Date of entry into force	1.1.1997 with later adjustments
	Date of end of applicability (if applicable)	Still applicable
	Source (publication in the official journal of your country)	Folketrygdloven (no official version in English)
	Link to the official online publication (if available)	https://lovdata.no/dokument/NL/lov/1997-02-28-19?q=folketrygdloven
	Scope of the legislation (criminal, administrative, mixed, ...)	administrative
	Definition of fraud contained in this legislation or measure	n/a
Definition of error contained in this	Omission to respond within reasonable time upon requests for medical statements, when considered necessary to	

legislation or measure	decide claims of sickness benefits, work assessment allowance or disability pension. Repeatedly failing to comply with the provisions underlined in the National Insurance Act about sick notes or assessments of patients ability to function.
Sanctions for fraud contained in this legislation or measure	n/a
Sanctions for error contained in this legislation or measure	Abstaining to provide benefits based on statements from the professional in question for a period not exceeding one year. Formal warning in cases of less serious breaches of confidence.
Brief summary of the relevant provisions (in English)	The provisions target error in misconduct by professionals offering medical treatment being remunerated under regulations in the National Insurance Act.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	The sanctions in the articles are used in a few cases annually, but the vast majority of professionals are capable of adjusting their conduct when confronted. The main impact of the provision is preventive
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security		National Insurance Scheme
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		yes
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		yes
Other (please specify)		Fraud against the National Insurance Scheme
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Norwegian Penal Code, article 221, first section
	Type	
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	20.5.2005
	Date of entry into force	1.10.2015
	Date of end of applicability (if applicable)	Still applicable
	Source (publication in the official journal of your country)	Straffeloven (no official version in English)
	Link to the official online publication (if available)	https://lovdata.no/dokument/NL/lov/2005-05-20-28?q=straffeloven
	Scope of the legislation (criminal, administrative, mixed, ...)	criminal
Definition of fraud contained in this legislation or measure	False testimony This provision includes false testimony given orally or in writing to: <ul style="list-style-type: none"> a) the court b) the notary public c) public authority when obliged to give testimony 	

	<ul style="list-style-type: none"> d) public authority when the testimony is intended to serve as proof e) the EEA-court f) the international criminal court <p>Penalties imposed according to this provision does not apply to suspects giving false testimony in matters concerning himself. Similarly it does not apply to those who cannot testify truthfully without putting himself or any of his close friends or family at risk of prosecution or at risk for considerable loss of social reputation or other losses of welfare, unless he was obliged to testify.</p>
Definition of error contained in this legislation or measure	n/a
Sanctions for fraud contained in this legislation or measure	Fines or imprisonment for a term not exceeding two years
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	See definition and sanctions
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	<p>The Norwegian Labour and Welfare administration annually reports a total of between 1 200 -1 500 people to the police for benefit fraud. Some of these cases also includes the use of article 221, first section.</p> <p>Approximately 80-90% are convicted for violations of one or more of the relevant articles in the Norwegian penal code in cases of social insurance fraud.</p>
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security		National Insurance Scheme
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		yes
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		yes
Other (please specify)		Fraud against the National Insurance Scheme
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Norwegian Penal Code, article 371
	Type	
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	20.5.2005
	Date of entry into force	1.10.2015
	Date of end of applicability (if applicable)	Still applicable
	Source (publication in the official journal of your country)	Straffeloven (no official version in English)
	Link to the official online publication (if available)	https://lovdata.no/dokument/NL/lov/2005-05-20-28?q=straffeloven
	Scope of the legislation (criminal, administrative, mixed, ...)	criminal
	Definition of fraud contained in this legislation or measure	Any person who willfully, for the purpose of obtaining for himself or others an unlawful gain, <ol style="list-style-type: none"> 1. by causing, confirming, or exploiting a mistake unlawfully induces any person to commit an act that causes loss or risk of loss to him or any person for whom he is acting, or

	2. by the use of incorrect or incomplete information, by altering data or software, use of credit card or debit card belonging to someone else, or otherwise unlawfully influences the result of automatic data processing, and thereby causes loss or a risk of loss to any person, is guilty of fraud
Definition of error contained in this legislation or measure	n/a
Sanctions for fraud contained in this legislation or measure	Fines or imprisonment for a term not exceeding two years
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	See definition and sanctions
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	The Norwegian Labour and Welfare administration annually reports a total of between 1 200-1 500 people to the police for benefit fraud. Approximately 80-90% are convicted for violations of one or more of the relevant articles in the Norwegian penal code in cases of social insurance fraud.
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security		National Insurance Scheme
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		yes
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		yes
Other (please specify)		Fraud against the National Insurance Scheme
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Norwegian Penal Code, article 372
	Type	
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	20.5.2005
	Date of entry into force	1.10.2015
	Date of end of applicability (if applicable)	Still applicable
	Source (publication in the official journal of your country)	Straffeloven (no official version in English)
	Link to the official online publication (if available)	https://lovdata.no/dokument/NL/lov/2005-05-20-28?q=straffeloven
	Scope of the legislation (criminal, administrative, mixed, ...)	criminal
	Definition of fraud contained in this legislation or measure	Gross fraud: In deciding whether the fraud is gross, particular importance shall be attached to: a) whether the act has caused considerable economic damage, b) whether the act has caused a loss of welfare or put life or health at risk

	<ul style="list-style-type: none"> c) whether the act has been repeated at several occasions or over a period of time d) whether the act has been committed by a group of people together or has got a systematic or organized pattern e) whether the offender has assumed or misused a position or an assignment f) whether the offender has recorded false accounting documents or false annual accounts g) whether the offender has misled the public or a large circle of people
Definition of error contained in this legislation or measure	n/a
Sanctions for fraud contained in this legislation or measure	Imprisonment for a term not exceeding six years.
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	See definition and sanctions
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	The Norwegian Labour and Welfare administration annually reports a total of between 1 200-1 500 people to the police for benefit fraud. Approximately 80-90% are convicted for violations of one or more of the relevant articles in the Norwegian penal code in cases of social insurance fraud.
Any additional information	

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security		National Insurance Scheme
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		yes
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		yes
Other (please specify)		Fraud against the National Insurance Scheme
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Norwegian Penal Code, article 374
	Type	
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	20.5.2005
	Date of entry into force	1.10.2015
	Date of end of applicability (if applicable)	Still applicable
	Source (publication in the official journal of your country)	Straffeloven (no official version in English)
	Link to the official online publication (if available)	https://lovdata.no/dokument/NL/lov/2005-05-20-28?q=straffeloven
	Scope of the legislation (criminal, administrative, mixed, ...)	criminal
	Definition of fraud contained in this legislation or measure	Gross negligent fraud Any person who through gross negligence commits fraud as described in articles 371(fraud) and 372(gross fraud)
Definition of error contained in this	n/a	

legislation or measure	
Sanctions for fraud contained in this legislation or measure	Fines or imprisonment for a term not exceeding one year for gross negligent fraud and imprisonment for a term not exceeding two years for gross negligent gross fraud.
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	See definition and sanctions
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	The Norwegian Labour and Welfare Administration annually reports a total of between 1 200 -1 500 people to the police for benefit fraud. Approximately 80-90% are convicted for violations of one or more of the relevant articles in the Norwegian penal code in cases of social insurance fraud.
Any additional information	

POLAND

The National Health Fund (*Narodowy Fundusz Zdrowia, NFZ*) of Poland reported that in cases when the *NFZ* bears undue costs of the healthcare benefits in kind provided in another Member State to persons who were not entitled to benefits financed by the Polish health insurance institution and to persons who were entitled to healthcare benefits but did not fulfil the conditions for reimbursement under provisions for the coordination of the social security systems, it is entitled for reimbursement of the costs of the healthcare under Article 50 Section 16 of the Act on healthcare services financed from public funds.¹ The procedure for pursuing recourse claims arising under coordination provisions is stipulated in recovery procedure and *NFZ* internal guidelines. The procedure is based on the provisions of the Civil Code.²

The Foreign Pensions Department of the Social Insurance Institution (*Zakład Ubezpieczeń Społecznych, Departament Rent Zagranicznych, ZUS DRZ*) stated that, as described in the Questionnaire for the reference year 2014, the Polish legislation does not lay down one formal definition of fraud and error. The provisions define only what fraud and error have legal effects and what conditions are to be met to invoke them. In the Questionnaire for the reference year 2014 the concept of fraud and error was described from the view of the Polish civil and criminal law theory and how it is understood in concern to a case to which the provisions on the coordination of security systems apply.

It appears to be a common understanding of these two in the legal tradition, however does not represent a direct national legislation definitions relevant to preventing and combatting social security fraud and error within the framework of Regulations (EC) Nos 883/2004 and 987/2009 on the coordination of social security systems, therefore is not indicated in Annex I.

Further, the legal definition of error and fraud is not laid down in specific provisions of social security, either. However, there are provisions regulating situations (and their effects), in which act or omission takes place in effect of fraud or error. With respect to social security cash benefits, in the context of error or fraud, it may happen that benefit is overpaid by the institution or unduly paid to a non-eligible person. There is a general definition of overpayment and unduly collected benefits resulting in administrative sanctions. These elements are indicated in Annex I. Both may result from either fraud or error understood as described in the Questionnaire for the reference year 2014 and never officially defined nor classified. A qualified type of undue benefits is e.g. undue payment on a basis of false testimony or documents. Moreover, under the Polish law, based on specific provisions, it is also possible, in separate proceedings, to take a criminal route (in case of a crime committed) or a civil route (compensation proceedings), since certain kinds of frauds may be qualified as offences. Because of wide range of possible combinations of facts and legal provisions in Annex I we only referred to the respective legal basis.

The said understanding of the concept of frauds and errors is close to the definitions provided for in "Guidelines for the National Contact Point nominated under AC Decision H5" however, there are some elements that should be added to these definitions. Amendments were suggested in the Questionnaire for the reference Year 2014 and that position upheld during the current discussions within the H5 NCP Platform.

It was also suggested as beneficial to reflect on the justification of having such dedicated definitions implemented in the Regulation (EC) No 883/2004 to provide them by means of one directly applicable legal act in all the Member States. The latter was partially reflected in the European Commission's proposal of 13.12.2016 (COM <2016> 815 final; 2016/0397 <COD>) concerning amendment of Regulations (EC) Nos 883/2004 and 987/2009.

¹ Journal of Laws of 2018, item 1600, consolidated text, as amended.

² Journal of Laws of 2018, item 1025, consolidated text, as amended.

In 2017 and 2018, the legal status has not changed, and also no activities on the EU forum were undertaken in this regard.

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Sickness benefits in kind	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	Yes	
Benefits in cash (fill in: yes/no)	n/a	
Contributions (fill in: yes/no)	n/a	
Other (please specify)	n/a	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act of 27 August 2004 on healthcare services financed from public funds
	Type	Act of Law
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	27.09.2004
	Date of entry into force	1.10.2004
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Journal of Laws of 2020, item 1398
	Link to the official online publication (if available)	http://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200001398
	Scope of the legislation (criminal, administrative, mixed, ...)	n/a
Definition of fraud contained in this legislation or measure	Healthcare benefits provided despite the fact that a person was not entitled to healthcare benefits	

Definition of error contained in this legislation or measure	n/a
Sanctions for fraud contained in this legislation or measure	The obligation to pay the costs of the benefits including interest for any possible late payment
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	The provisions constitute the basis for recovery of unduly paid cost of treatment by NFZ
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	n/a
Any additional information	<p><u>Reporting institution:</u> National Health Fund (Narodowy Fundusz Zdrowia)</p> <p><u>Type of benefits:</u> Benefits in kind</p> <p><u>Branches of social security:</u> Sickness, Long-term care, Maternity/Paternity, Accidents at work and Occupational diseases</p>

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Social insurance benefits for farmers	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	No	
Benefits in cash (fill in: yes/no)	Yes	
Contributions (fill in: yes/no)	Yes	
Other (please specify)	n/a	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act of 20 December 1990 on social insurance of farmers
	Type	Act of law
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	26.01.1991
	Date of entry into force	1.01.1991
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Journal of Laws 2020, item 174, consolidated text
	Link to the official online publication (if available)	http://isap.sejm.gov.pl/DetailsServlet?id=WDU19910070024&min=1
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative
Definition of fraud contained in this legislation or measure	No definition	

Definition of error contained in this legislation or measure	No definition
Sanctions for fraud contained in this legislation or measure	If the benefit was harassed by presenting false documents, the provisions of criminal law apply.
Sanctions for error contained in this legislation or measure	<p><i>Reference to separate legal provisions</i></p> <p>In order to award benefits from insurance for farmers and to pay them, the provisions governing the granting and payment of the corresponding benefits due to employees and members of their families are applied.</p> <p>The rules on recovery of unduly collected benefits and the determination of interests for the delay in the payment of benefits are determined by legal provisions concerning pensions and the provisions of the Act on social insurance scheme and the Act on cash benefits in case of sickness or maternity, i.e.:</p> <ul style="list-style-type: none"> - Articles 138 and 144 (1) of the Act of 17 December 1998 on pensions from the Social Insurance Fund, - Article 84 (1) of the Act of 13 October 1998. on social insurance scheme - Article 66 of the Act of 25 June 1999 on cash benefits from social insurance in case of sickness and maternity
Brief summary of the relevant provisions (in English)	<p>The person who collected the benefit unduly is obliged to return it with interests.</p> <p>If the benefit is harassed by presenting false documents, the provisions of criminal law apply</p> <p>In the event that the beneficiary was found guilty of harassment of benefits, the judgments of criminal courts require a beneficiary to repair the damage by paying for KRUS amount specified in these judgments.</p> <p>In cases concerning social security coordination in practice KRUS there were so far no cases of the criminal proceedings.</p>
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	No data available
Any additional information	<p><u>Reporting institution:</u> Agricultural Social Insurance Fund (Kasa Rolniczego Ubezpieczenia Społecznego)</p> <p><u>Type of benefits:</u> Benefits in cash</p> <p><u>Branches of social security:</u> Sickness, Maternity/Paternity, Invalidity – state invalidity pension scheme, Old Age pensions – state pension scheme, Survivors’ pension,</p>

		Accidents at work /Occupational diseases, Death grants, Recovery of contributions, Offsetting, Applicable Legislation <u>Personal coverage:</u> Scheme for farmers and household members
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National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Social security cash benefits from the pensions insurance (invalidity and old-age pensions, death grants)	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	No	
Benefits in cash (fill in: yes/no)	Yes	
Contributions (fill in: yes/no)	No	
Other (please specify)	n/a	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act of 17 December 1998 on pensions from the Social Insurance Fund
	Type	Act of law
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	30.12.1998
	Date of entry into force	1.01.1999
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Journal of Laws 2020, item 53, consolidated text, as amended
	Link to the official online publication (if available)	http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20180001270
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative
	Definition of fraud contained	Related

	in this legislation or measure	
	Definition of error contained in this legislation or measure	Related
	Sanctions for fraud contained in this legislation or measure	<p>In the context of errors and fraud, but with no direct breakdown of sanctions into resulting from fraud or error, the Polish legislation lays down the following.</p> <p>Deprivation of entitlement to benefits, re-establishing of entitlement to benefits or their amount, withholding payment of pension benefits and death grants.</p> <p>A person who received an undue benefit shall be obliged to return it.</p> <p>If it becomes impossible to deduct the benefits from compensations or current payments due in the country or abroad, it is possible to instigate separate enforcement proceedings.</p> <p>From persons who are not entitled to receive benefits specified in the Act, the amount of unduly collected benefits shall be collected pursuant to the provisions on administrative enforcement proceedings, on the basis of a final decision of the competent institution.</p> <p><i>Reference to separate legal provisions</i></p> <p>If the cash benefit is harassed by presenting false documents, the provisions of criminal law apply.</p> <p>In the event that the beneficiary is found guilty of harassment of the benefits, judgments of criminal courts impose an obligation on the beneficiary to repair the damages through the payment of the amount determined in the judgement to the designated pensions competent institution.</p>
	Sanctions for error contained in this legislation or measure	As above
	Brief summary of the relevant provisions (in English)	<p>The overpayment is each stated case of a benefit in an amount higher than due or paid without a legal basis, i.e. to which there was no entitlement, the entitlement has ceased or has been suspended.</p> <p>The person who unduly collected the benefits is obliged to return them. Undue benefits are:</p> <ul style="list-style-type: none"> ▪ benefits paid despite circumstances causing the cessation or suspension of entitlement to benefits or withholding of benefits in whole or in part if the beneficiary was instructed about no entitlement to benefits, ▪ benefits granted or paid on a basis of false testimony or documents or in any other case of intentional misleading by beneficiary,

		<ul style="list-style-type: none"> ▪ benefits paid for reasons beyond reasonable control of the competent institution to a person other than the one stated in the decision delivered by such authority. <p>A benefit is undue if an eligible person has not informed the competent institution about the circumstances causing the cessation or suspension of entitlement to benefits in whole or in part. A benefit is undue also if an eligible person has not been instructed by the competent institution about the circumstances causing the cessation or suspension of entitlement to benefits in whole or in part. No instruction of a beneficiary is considered to be failure to provide a written instruction in a decision of a competent institution or in another written form (incl. also in the claim for a benefit). Lack of such instruction is an obstacle for recovery of overpayment.</p>
	<p>Brief summary of the relevant provisions (in English)</p>	<p>The competent institution cannot claim return of undue social security benefits for a period longer than 12 months if a beneficiary notified this institution of the circumstances causing the cessation of entitlement to benefits or withholding of their payment and despite the fact that the benefits were still paid. In any other cases, the competent institution may claim the return of undue social security benefits for a period no longer than the last 3 years.</p> <p>The competent institution may withdraw from the recovery of unduly collected benefits in whole or in part, reduce the amount of deductions, or suspend the deductions being made for the period of no longer than 12 months, if there are particularly justified circumstances.</p> <p>It derives not from the text of the Act : Overpaid benefit shall not be them considered as undue benefit inter alia if it results from:</p> <ul style="list-style-type: none"> - accounting error made by employee of the pension institution due to erroneous input - of data to the IT system when delivering a decision (and in particular: wrong benefit assessment base, wrong determination of periods affecting the entitlement and amount of benefit, wrong determination of benefit components, wrong benefit assessment, wrong calculation of the compensation amount), - failure to apply the limitations of the pension determined under separate regulations, - taking payment from wrong date, - wrong interpretation of laws by employee of a pension institution causing the payment of benefit or its components in wrong amount, - wrong operation of IT systems.
	<p>Information on the assessment of the impact/effectiveness of this legislation or measure (if available)</p>	<p>No data available</p>
	<p>Any additional information</p>	<p><u>Reporting institution:</u> Agricultural Social Insurance Fund (Kasa Rolniczego Ubezpieczenia Społecznego)</p> <p><u>Type of benefits:</u> Benefits in cash</p>

		<p><u>Branches of social security:</u> Sickness, Maternity/Paternity, Invalidity – state invalidity pension scheme, Old Age pensions – state pension scheme, Survivors’ pension, Accidents at work/Occupational diseases, Death grants, Recovery of contributions, Offsetting, Applicable Legislation</p> <p><u>Personal coverage:</u> Scheme for farmers and household member</p> <p><u>Reporting institution:</u> Social Insurance Institution, Foreign Pensions Department (Zakład Ubezpieczeń Społecznych, Departament Rent Zagranicznych)</p> <p><u>Type of benefits:</u> Benefits in cash (in respect of long-term incapacity for work)</p> <p><u>Branches of social security:</u> Invalidity – state invalidity pension scheme, Old Age pensions – state pension scheme, Survivors’ pension, Accident at work/Occupational diseases (other than referred to in Article 33(1) of Regulation 987/2009, i.e. pensions), Death grants, Pre-retirement, Offsetting</p> <p><u>Personal coverage:</u> Scheme for employees and self-employees</p> <p><u>Reporting institution:</u> Pension Benefit Institution of Ministry of the Interior and Administration (Zakład Emerytalno-Rentowy Ministerstwa Spraw Wewnętrznych i Administracji)</p> <p><u>Type of benefits:</u> Benefits in cash</p> <p><u>Branches of social security:</u> Invalidity – state invalidity pension scheme, Old Age pensions – state pension scheme, Survivors’ pension, Death grants, Offsetting</p> <p><u>Personal coverage:</u> Scheme for civil servants</p> <p><u>Reporting institution:</u> Military Pension Office (Wojskowe Biuro Emerytalne)</p> <p><u>Type of benefits:</u> Benefits in cash</p> <p><u>Branches of social security:</u> Invalidity – state invalidity pension scheme, Old Age pensions – state pension scheme, Survivors’ pension, Death grants, Offsetting</p> <p><u>Personal coverage:</u> Scheme for civil servants</p>
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National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Social security cash benefits for civil servant (invalidity, survivor and old-age pensions, death grants)	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	No	
Benefits in cash (fill in: yes/no)	Yes	
Contributions (fill in: yes/no)	No	
Other (please specify)	n/a	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act of 18 February 1994 on retirement and disability benefits for retired or disabled officers of Police, Internal Security Agency, Foreign Intelligence Agency, Military Intelligence Service, Military Counterintelligence Service, Central Anticorruption Bureau, Border Guard, State Protection Service, State Fire Service, Customs and Tax Control Service, Prison Service and for members of their families
	Type	Act of law
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	25.04.1994
	Date of entry into force	26.05.1994
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Journal of Laws 2019, item 288, consolidated text, as amended
	Link to the official online publication (if available)	http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20190000288
	Scope of the legislation (criminal,	Administrative

administrative, mixed, ...)	
Definition of fraud contained in this legislation or measure	Related
Definition of error contained in this legislation or measure	Related
Sanctions for fraud contained in this legislation or measure	<p>In the context of errors and fraud, but with no direct breakdown of sanctions into resulting from fraud or error, the Polish legislation lays down the following.</p> <p>Deprivation of entitlement to benefits, re-establishing of entitlement to benefits or their amount, withholding payment of pension benefits and death grants.</p> <p>A person who received an undue benefit shall be obliged to return it.</p> <p>If it becomes impossible to deduct the benefits from compensations or current payments due in the country or abroad, it is possible to instigate separate enforcement proceedings.</p> <p>From persons who are not entitled to receive benefits specified in the Act, the amount of unduly collected benefits shall be collected pursuant to the provisions on administrative enforcement proceedings, on the basis of a final decision of the competent institution.</p> <p><i>Reference to separate legal provisions</i></p> <p>If the cash benefit is harassed by presenting false documents, the provisions of criminal law apply.</p> <p>In the event that the beneficiary is found guilty of harassment of the benefits, judgments of criminal courts impose an obligation on the beneficiary to repair the damages through the payment of the amount determined in the judgement to the designated pensions competent institution.</p>
Sanctions for error contained in this legislation or measure	As above
Brief summary of the relevant provisions (in English)	<p>The overpayment is each stated case of a benefit in an amount higher than due or paid without a legal basis, i.e. to which there was no entitlement, the entitlement has ceased or has been suspended.</p> <p>The person who unduly collected the benefits is obliged to return them. Undue benefits are:</p> <ul style="list-style-type: none"> ▪ benefits paid despite circumstances causing the cessation or suspension of entitlement to benefits or withholding of

		<p>benefits in whole or in part if the beneficiary was instructed about no entitlement to benefits,</p> <ul style="list-style-type: none"> ▪ benefits granted or paid on a basis of false testimony or documents or in any other case of intentional misleading by beneficiary, ▪ benefits paid for reasons beyond reasonable control of the competent institution to a person other than the one stated in the decision delivered by such authority. <p>A benefit is undue if an eligible person has not informed the competent institution about the circumstances causing the cessation or suspension of entitlement to benefits in whole or in part. A benefit is undue also if an eligible person has not been instructed by the competent institution about the circumstances causing the cessation or suspension of entitlement to benefits in whole or in part. No instruction of a beneficiary is considered to be failure to provide a written instruction in a decision of a competent institution or in another written form (incl. also in the claim for a benefit). Lack of such instruction is an obstacle for recovery of overpayment.</p>
	<p>Brief summary of the relevant provisions (in English)</p>	<p>The competent institution cannot claim return of undue social security benefits for a period longer than 12 months if a beneficiary notified this institution of the circumstances causing the cessation of entitlement to benefits or withholding of their payment and despite the fact that the benefits were still paid. In any other cases, the competent institution may claim the return of undue social security benefits for a period no longer than the last 3 years.</p> <p>The competent institution may withdraw from the recovery of unduly collected benefits in whole or in part, reduce the amount of deductions, or suspend the deductions being made for the period of no longer than 12 months, if there are particularly justified circumstances.</p> <p>It derives not from the text of the Act : Overpaid benefit shall not be them considered as undue benefit inter alia if it results from:</p> <ul style="list-style-type: none"> – accounting error made by employee of the pension institution due to erroneous input – of data to the IT system when delivering a decision (and in particular: wrong benefit assessment base, wrong determination of periods affecting the entitlement and amount of benefit, wrong determination of benefit components, wrong benefit assessment, wrong calculation of the compensation amount), – failure to apply the limitations of the pension determined under separate regulations, – taking payment from wrong date, – wrong interpretation of laws by employee of a pension institution causing the payment of benefit or its components in wrong amount, – wrong operation of IT systems.
	<p>Information on the assessment of the impact/effectiveness of this legislation or measure (if available)</p>	<p>No data available</p>

	<p>Any additional information</p>	<p><u>Reporting institution</u>: Pension Benefit Institution of Ministry of the Interior and Administration (Zakład Emerytalno-Rentowy Ministerstwa Spraw Wewnętrznych i Administracji)</p> <p><u>Type of benefits</u>: Benefits in cash</p> <p><u>Branches of social security</u>: Invalidity – state invalidity pension scheme, Old Age pensions – state pension scheme, Survivors’ pension, Death grants, Offsetting</p> <p><u>Personal coverage</u>: Scheme for civil servants</p>
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National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Social security cash benefits for civil servant (invalidity, survivor and old-age pensions, death grants)	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	No	
Benefits in cash (fill in: yes/no)	Yes	
Contributions (fill in: yes/no)	No	
Other (please specify)	n/a	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	the Act of 10 December 1993 on Retirement Benefits for Professional Soldiers and their Families
	Type	Act of law
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	26.01.1994
	Date of entry into force	24.02.1994
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Journal of Laws 2019, item 289, consolidated text, as amended
	Link to the official online publication (if available)	http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20190000289
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative
Definition of fraud contained	Related	

	in this legislation or measure	
	Definition of error contained in this legislation or measure	Related
	Sanctions for fraud contained in this legislation or measure	<p>In the context of errors and fraud, but with no direct breakdown of sanctions into resulting from fraud or error, the Polish legislation lays down the following.</p> <p>Deprivation of entitlement to benefits, re-establishing of entitlement to benefits or their amount, withholding payment of pension benefits and death grants.</p> <p>A person who received an undue benefit shall be obliged to return it.</p> <p>If it becomes impossible to deduct the benefits from compensations or current payments due in the country or abroad, it is possible to instigate separate enforcement proceedings.</p> <p>From persons who are not entitled to receive benefits specified in the Act, the amount of unduly collected benefits shall be collected pursuant to the provisions on administrative enforcement proceedings, on the basis of a final decision of the competent institution.</p> <p><i>Reference to separate legal provisions</i></p> <p>If the cash benefit is harassed by presenting false documents, the provisions of criminal law apply.</p> <p>In the event that the beneficiary is found guilty of harassment of the benefits, judgments of criminal courts impose an obligation on the beneficiary to repair the damages through the payment of the amount determined in the judgement to the designated pensions competent institution.</p>
	Sanctions for error contained in this legislation or measure	As above
	Brief summary of the relevant provisions (in English)	<p>The overpayment is each stated case of a benefit in an amount higher than due or paid without a legal basis, i.e. to which there was no entitlement, the entitlement has ceased or has been suspended.</p> <p>The person who unduly collected the benefits is obliged to return them. Undue benefits are:</p> <ul style="list-style-type: none"> ▪ benefits paid despite circumstances causing the cessation or suspension of entitlement to benefits or withholding of benefits in whole or in part if the beneficiary was instructed about no entitlement to benefits, ▪ benefits granted or paid on a basis of false testimony or documents or in any other case of intentional misleading by beneficiary,

		<ul style="list-style-type: none"> ▪ benefits paid for reasons beyond reasonable control of the competent institution to a person other than the one stated in the decision delivered by such authority. <p>A benefit is undue if an eligible person has not informed the competent institution about the circumstances causing the cessation or suspension of entitlement to benefits in whole or in part. A benefit is undue also if an eligible person has not been instructed by the competent institution about the circumstances causing the cessation or suspension of entitlement to benefits in whole or in part. No instruction of a beneficiary is considered to be failure to provide a written instruction in a decision of a competent institution or in another written form (incl. also in the claim for a benefit). Lack of such instruction is an obstacle for recovery of overpayment.</p>
	<p>Brief summary of the relevant provisions (in English)</p>	<p>The competent institution cannot claim return of undue social security benefits for a period longer than 12 months if a beneficiary notified this institution of the circumstances causing the cessation of entitlement to benefits or withholding of their payment and despite the fact that the benefits were still paid. In any other cases, the competent institution may claim the return of undue social security benefits for a period no longer than the last 3 years.</p> <p>The competent institution may withdraw from the recovery of unduly collected benefits in whole or in part, reduce the amount of deductions, or suspend the deductions being made for the period of no longer than 12 months, if there are particularly justified circumstances.</p> <p>It derives not from the text of the Act : Overpaid benefit shall not be them considered as undue benefit inter alia if it results from:</p> <ul style="list-style-type: none"> - accounting error made by employee of the pension institution due to erroneous input - of data to the IT system when delivering a decision (and in particular: wrong benefit assessment base, wrong determination of periods affecting the entitlement and amount of benefit, wrong determination of benefit components, wrong benefit assessment, wrong calculation of the compensation amount), - failure to apply the limitations of the pension determined under separate regulations, - taking payment from wrong date, - wrong interpretation of laws by employee of a pension institution causing the payment of benefit or its components in wrong amount, - wrong operation of IT systems.
	<p>Information on the assessment of the impact/effectiveness of this legislation or measure (if available)</p>	<p>No data available</p>
	<p>Any additional information</p>	<p><u>Reporting institution</u>: Military Pension Office (Wojskowe Biuro Emerytalne)</p> <p><u>Type of benefits</u>: Benefits in cash</p>

		<p><u>Branches of social security:</u> Invalidity – state invalidity pension scheme, Old Age pensions – state pension scheme, Survivors’ pension, Death grants, Offsetting</p> <p><u>Personal coverage:</u> Scheme for civil servants</p>
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National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Cash benefits from the insurance in respect of sickness and maternity
Benefits (fill in: yes/no)		Yes
Benefits in kind (fill in: yes/no)		No
Benefits in cash (fill in: yes/no)		Yes
Contributions (fill in: yes/no)		No
Other (please specify)		n/a
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act of 25 June 1999. on cash benefits in the event of sickness and maternity
	Type	Act of law
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	1.09.1999
	Date of entry into force	1.01.1999
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Journal of Laws 2020, item 70, consolidated text, as amended
	Link to the official online publication (if available)	http://isap.sejm.gov.pl/DetailsServlet?id=WDU19990600636&min=1
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative
Definition of fraud contained in this legislation or measure	No definition	

	Definition of error contained in this legislation or measure	No definition
	Sanctions for fraud contained in this legislation or measure	<p>In the context of errors and fraud, but with no direct breakdown of sanctions into resulting from fraud or error, the Polish legislation lays down the following.</p> <p>Deprivation of entitlement to benefits, re-establishing of entitlement to benefits or their amount, withholding payment of cash benefits from sickness insurance in respect of sickness and maternity.</p> <p>Special recovery procedure in case when the incapacity for work of the person's insured justifying the payment of the sickness allowance or rehabilitation benefit was caused by another person in effect of his/her intentional offence or petty offence.</p>
	Sanctions for error contained in this legislation or measure	As above
	Brief summary of the relevant provisions (in English)	<p>The payment of sickness benefit is withheld if the right to benefit ceases or it turns out that such a right did not exist. If the provision is unduly collected by the fault of the insured or as a result of the circumstances referred to in the Act - the amounts paid shall be deducted from the benefits payable to the insured current and other social security benefits or download in the provisions on administrative enforcement proceedings.</p> <p>In contrast, to the unduly collected maternity allowance rules on unduly collected benefits from the Act of pensions from the Social Insurance Fund apply.</p> <p>Moreover, if the inability to work of the person's insured justifying the payment of the sickness allowance or rehabilitation benefit was caused by another person in effect of his/her intentional offence or petty offence, the Social Insurance Institution or remitter of contributions may seek from the offender the return of the sickness allowance or rehabilitation benefit paid. Therefore, the Social Insurance Institution and remitter of contributions have a claim for redress from the person causing the damage (the damage being sickness allowance or rehabilitation benefit paid due to inability to work). The commitment of intentional offence or petty offence should be confirmed by a final court judgement.</p>
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	No data available
	Any additional information	<u>Reporting institution:</u> Agricultural Social Insurance Fund (Kasa Rolniczego Ubezpieczenia Społecznego)

Type of benefits: Benefits in cash

Branches of social security: Sickness, Maternity/Paternity, Invalidity – state invalidity pension scheme, Old Age pensions – state pension scheme, Survivors’ pension, Accidents at work/Occupational diseases, Death grants, Recovery of contributions, Offsetting, Applicable Legislation

Personal coverage: Scheme for farmers and household members

Reporting institution: Social Insurance Institution, Allowances Department (Zakład Ubezpieczeń Społecznych, Departament Zasiłków)

Type of benefits: Benefits in cash (in respect of short-term incapacity for work)

Branches of social security: Sickness, Maternity/ Paternity, Accident at work and Occupational diseases (referred to in Article 33(1) of Regulation 987/2009 only), Death grants, Offsetting

Personal coverage: Scheme for employees and self-employees

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Social security cash benefits	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	No	
Benefits in cash (fill in: yes/no)	Yes	
Contributions (fill in: yes/no)	No	
Other (please specify)	n/a	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act on social security system
	Type	Act of law
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	10.11.1998
	Date of entry into force	1.01.1999
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Journal of Laws of 2020. item 266, consolidated text, as amended
	Link to the official online publication (if available)	http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU19981370887
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative
Definition of fraud contained in this legislation or measure	Related	

Definition of error contained in this legislation or measure	Related
Sanctions for fraud contained in this legislation or measure	<p>In the context of errors and fraud, but with no direct breakdown of sanctions into resulting from fraud or error.</p> <p>The person who unduly collected the benefits is obliged to return them with interests specified under civil law.</p> <p>If it becomes impossible to deduct the benefits from compensations or current payments due in the country or abroad, it is possible to instigate separate enforcement proceedings.</p> <p><i>Reference to separate legal provisions</i></p> <p><i>If the cash benefit is harassed by presenting false documents, the provisions of criminal law apply.</i></p> <p><i>In the event that the beneficiary is found guilty of harassment of the benefits, judgments of criminal courts impose an obligation on the beneficiary to repair the damages through the payment of the amount determined in the judgement to the designated pensions competent institution.</i></p>
Sanctions for error contained in this legislation or measure	As above
Brief summary of the relevant provisions (in English)	<p>The person who unduly collected the benefits is obliged to return them with interests in the amount and on the terms specified by the provisions of civil law. If the debtor does not repay instalments within the period specified, the remaining amount becomes immediately due with interests.</p> <p>If the person receiving benefits has notified the institution paying the benefits about the occurrence of circumstances causing cessation of the right to benefits or suspension of their payments, and yet still benefits were paid, the amount unduly collected benefits are to be repaid without interests.</p> <p>If the collection of undue benefits was due to the transfer by the contribution payer or other entity of false information affecting the right to benefits or their amount, then respectively the contribution payer or the other entity is charged to pay these benefits with interest.</p> <p>Undue benefits are:</p> <ul style="list-style-type: none"> ▪ benefits paid despite circumstances causing the cessation or suspension of entitlement to benefits or withholding of benefits in whole or in part if the beneficiary was instructed about no entitlement to benefits, ▪ benefits granted or paid on a basis of false testimony or documents or in any other case of intentional misleading the competent institution by the beneficiary. <p>A benefit is undue if an eligible person has not informed the competent institution about the circumstances causing the cessation or suspension of entitlement to benefits in whole or in part. A benefit is undue also if an eligible person has not been instructed by the competent institution about the</p>

	<p>circumstances causing the cessation or suspension of entitlement to benefits in whole or in part. No instruction of a beneficiary is considered to be failure to provide a written instruction in a decision of a competent institution or in another written form (incl. also in the claim for a benefit). Lack of such instruction is an obstacle for recovery of overpayment.</p>
<p>Brief summary of the relevant provisions (in English)</p>	<p>The competent institution cannot claim return of undue social security benefits for a period longer than 12 months if a beneficiary notified this institution of the circumstances causing the cessation of entitlement to benefits or withholding of their payment and despite the fact that the benefits were still paid. In any other cases, the competent institution may claim the return of undue social security benefits for a period no longer than the last 3 years.</p> <p>The competent institution may refrain from demanding repayment of receivables from unduly collected benefits in whole or in part, to postpone the date of payment or spread them into instalments if particularly justified circumstances occur or the amount unduly collected benefits does not exceed the cost of reminders in administrative enforcement proceedings.</p>
<p>Information on the assessment of the impact/effectiveness of this legislation or measure (if available)</p>	<p>No data available</p>
<p>Any additional information</p>	<p><u>Reporting institution:</u> Agricultural Social Insurance Fund (Kasa Rolniczego Ubezpieczenia Społecznego)</p> <p><u>Type of benefits:</u> Benefits in cash</p> <p><u>Branches of social security:</u> Sickness, Maternity/Paternity, Invalidity – state invalidity pension scheme, Old Age pensions – state pension scheme, Survivors’ pension, Accidents at work/Occupational diseases, Death grants, Recovery of contributions, Offsetting, Applicable Legislation</p> <p><u>Personal coverage:</u> Scheme for farmers and household members</p> <p><u>Reporting institution:</u> Social Insurance Institution, Allowances Department (Zakład Ubezpieczeń Społecznych, Departament Zasiłków)</p> <p><u>Type of benefits:</u> Benefits in cash (in respect of short-term incapacity for work)</p> <p><u>Branches of social security:</u> Sickness, Maternity/ Paternity, Accident at work/Occupational diseases (referred to in Article 33(1) of Regulation 987/2009only), Death grants, Offsetting</p> <p><u>Personal coverage:</u> Scheme for employees and self-employees</p>

Reporting institution: Pension Benefit Institution of Ministry of the Interior and Administration (Zakład Emerytalno-Rentowy Ministerstwa Spraw Wewnętrznych i Administracji)

Type of benefits: Benefits in cash

Branches of social security: Invalidity – state invalidity pension scheme, Old Age pensions – state pension scheme, Survivors’ pension, Death grants, Offsetting

Personal coverage: Scheme for civil servants

Reporting institution: Military Pension Office (Wojskowe Biuro Emerytalne)

Type of benefits: Benefits in cash

Branches of social security: Invalidity – state invalidity pension scheme, Old Age pensions – state pension scheme, Survivors’ pension, Death grants, Offsetting

Personal coverage: Scheme for civil servants

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	n/a	
Benefits (fill in: yes/no)	n/a	
Benefits in kind (fill in: yes/no)	n/a	
Benefits in cash (fill in: yes/no)	n/a	
Contributions (fill in: yes/no)	n/a	
Other (please specify)	Damages under civil law	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act of 23.04.1964, Civil Code
	Type	Act of law
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	18.05.1964
	Date of entry into force	1.01.1965
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Journal of Laws of 2019, item 1145, consolidated text, as amended
	Link to the official online publication (if available)	http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU19640160093/U/D19640093Lj.pdf
	Scope of the legislation (criminal, administrative, mixed, ...)	Civil law
	Definition of fraud contained	related

in this legislation or measure	
Definition of error contained in this legislation or measure	related
Sanctions for fraud contained in this legislation or measure	Damage qualified under this act
Sanctions for error contained in this legislation or measure	Civil law remedies
Brief summary of the relevant provisions (in English)t derives	Civil route possible, procedures described in the civil procedure
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	n/a
Any additional information	<p><u>Reporting institution:</u> Social Insurance Institution, Foreign Pensions Department (Zakład Ubezpieczeń Społecznych, Departament Rent Zagranicznych)</p> <p><u>Type of benefits:</u> Benefits in cash (in respect of long-term incapacity for work)</p> <p><u>Branches of social security:</u> Invalidity – state invalidity pension scheme, Old Age pensions – state pension scheme, Survivors’ pension, Accident at work/Occupational diseases (other than referred to in Article 33(1) of Regulation 987/2009, i.e. pensions), Death grants, Pre-retirement, Offsetting</p> <p><u>Personal coverage:</u> Scheme for employees and self-employees</p> <p><u>Reporting institution:</u> Pension Benefit Institution of Ministry of the Interior and Administration (Zakład Emerytalno-Rentowy Ministerstwa Spraw Wewnętrznych i Administracji)</p> <p><u>Type of benefits:</u> Benefits in cash</p> <p><u>Branches of social security:</u> Invalidity – state invalidity pension scheme, Old Age pensions – state pension scheme, Survivors’ pension, Death grants, Offsetting</p>

		<p><u>Personal coverage:</u> Scheme for civil servants</p> <p><u>Reporting institution:</u> Military Pension Office (Wojskowe Biuro Emerytalne)</p> <p><u>Type of benefits:</u> Benefits in cash</p> <p><u>Branches of social security:</u> Invalidity – state invalidity pension scheme, Old Age pensions – state pension scheme, Survivors’ pension, Death grants, Offsetting</p> <p><u>Personal coverage:</u> Scheme for civil servants</p>
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National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	n/a	
Benefits (fill in: yes/no)	n/a	
Benefits in kind (fill in: yes/no)	n/a	
Benefits in cash (fill in: yes/no)	n/a	
Contributions (fill in: yes/no)	n/a	
Other (please specify)	Offences/misdemeanor under criminal law	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act of 6 June 1997, the Penal Code.
	Type	Act of law
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	2.08.1997
	Date of entry into force	1.09.1999
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Journal of Laws of 2019, item 1950, consolidated text, as amended
	Link to the official online publication (if available)	http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU19970880553/U/D19970553Lj.pdf
	Scope of the legislation (criminal, administrative, mixed, ...)	Criminal law
	Definition of fraud contained in this	Related

legislation or measure	
Definition of error contained in this legislation or measure	Related
Sanctions for fraud contained in this legislation or measure	Offence/misdemeanor qualified under this act
Sanctions for error contained in this legislation or measure	Depending on the qualification
Brief summary of the relevant provisions (in English)t derives	<p>Criminal route possible, procedures described in the criminal procedure</p> <p>For example in case when the cash benefit is harassed by presenting false documents.</p>
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	n/a
Any additional information	<p><u>Reporting institution:</u> Social Insurance Institution, Foreign Pensions Department (Zakład Ubezpieczeń Społecznych, Departament Rent Zagranicznych)</p> <p><u>Type of benefits:</u> Benefits in cash (in respect of long-term incapacity for work)</p> <p><u>Branches of social security:</u> Invalidity – state invalidity pension scheme, Old Age pensions – state pension scheme, Survivors’ pension, Accident at work/Occupational diseases (other than referred to in Article 33(1) of Regulation 987/2009, i.e. pensions), Death grants, Pre-retirement, Offsetting</p> <p><u>Personal coverage:</u> Scheme for employees and self-employees</p> <p><u>Reporting institution:</u> Pension Benefit Institution of Ministry of the Interior and Administration (Zakład Emerytalno-Rentowy Ministerstwa Spraw Wewnętrznych i Administracji)</p> <p><u>Type of benefits:</u> Benefits in cash</p>

Branches of social security: Invalidity – state invalidity pension scheme, Old Age pensions – state pension scheme, Survivors’ pension, Death grants, Offsetting

Personal coverage: Scheme for civil servants

Reporting institution: Military Pension Office (Wojskowe Biuro Emerytalne)

Type of benefits: Benefits in cash

Branches of social security: Invalidity – state invalidity pension scheme, Old Age pensions – state pension scheme, Survivors’ pension, Death grants, Offsetting

Personal coverage: Scheme for civil servants

PORTUGAL

Portugal is not able at the moment to provide the information with the density requested in Annex I.

The comprehensive information mentioned in the Note from Portugal of 17 July 2015 remains correct.

ROMANIA

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security	Family Benefits	
Benefits (fill in: yes/no)	yes	
Benefits in kind (fill in: yes/no)	No	
Benefits in cash (fill in: yes/no)	Yes	
Contributions (fill in: yes/no)	No	
Other (please specify)	-	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	The approval of the special status of the specific civil service of the social inspector and for amending and completing some normative acts
	Type	EMERGENCY ORDINANCE No. 82/2016 of November 16, 2016
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	29 November 2016
	Date of entry into force	29 November 2016
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Official Journal
	Link to the official online publication (if available)	http://www.mmuncii.ro/j33/images/Documente/Legislatie/OUG82-2016.pdf
Scope of the legislation (criminal, administrative, mixed, ...)	Mixed	

Definition of fraud contained in this legislation or measure	Fraud concerns intentional behavior by the benefit claimant, fraud / evasion of the benefit system.
Definition of error contained in this legislation or measure	The error concerns the unintentional mistakes of the benefit claimants or the staff of the institutions that grant them, which results in payments under and above the statutory level.
Sanctions for fraud contained in this legislation or measure	Regarding the Child raising indemnity: Fines between 1000 – 5000 RON – for the Mair Fines between 5000 – 10000 RON – for the employer Fines between 500 – 2000 RON – for the beneficiary Regarding the child state allowance: fines between 500 – 2000 RON for institutions (the person's record services, school inspectorates, educational units) and also for the beneficiary.
Sanctions for error contained in this legislation or measure	Administrative sanctions for clerks
Brief summary of the relevant provisions (in English)	This Emergency Ordinance regulates the status of civil servants appointed in the specific social function of the social inspector, the specific rights, duties and responsibilities, incompatibilities, prohibitions and conflicts of interest applicable to the social inspector. It also establishes procedures regarding social inspections and specific sanctions to different forms of violation of specific legislation regarding the award of social benefits.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	n/a
Any additional information	n/a

SLOVAKIA

In the case of cash sickness and maternity, accident benefits, family benefits and unemployment benefits, there are no special national provisions concerning prevention of fraud and error in relation to EU coordination rules.

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security	pension insurance	
Benefits (fill in: yes/no)	yes	
Benefits in kind (fill in: yes/no)	no	
Benefits in cash (fill in: yes/no)	yes	
Contributions (fill in: yes/no)	yes	
Other (please specify)	-	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act No. 300/2005 Coll. on Criminal Code, as amended.
	Type	Act
	Level (e.g. federal, regional, institutions etc)	National level
	Date of publication in official journal of your country	July 2, 2005
	Date of entry into force	January 1, 2006, present version of the legislation after the most recent amendment effective as of July, 2016
	Date of end of applicability (if applicable)	Not determined
	Source (publication in the official journal of your country)	Collection of Laws of Slovakia
	Link to the official online publication (if available)	https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2005/300/20180101 Electronic version is not legally binding, it has an informative character.
	Scope of the legislation (criminal, administrative, mixed, ...)	Criminal legislation
	Definition of fraud contained in this	§ 225 of the Act No. 300/2005 Coll.

legislation or measure	Subvene fraud consists in fraud other person/s in order to elicit from the person resources from the state budget - through misusing qualifying criteria.
Definition of error contained in this legislation or measure	-
Sanctions for fraud contained in this legislation or measure	§ 225 of the Act No. 300/2005 Coll. imprisonment
Sanctions for error contained in this legislation or measure	-
Brief summary of the relevant provisions (in English)	<p>Frauds in social insurance area can be subject to punishable disciplinary action.</p> <p>Criminal act of the subvene fraud in compliance with § 225 of Act No. 300/2005 Coll. of laws on Criminal Law consists in fraud other person/s in order to elicit resources from the state budget by misusing condicions to be satisfied. Such culpable action can be treated by imprisonment.</p> <p>Punishable disciplinary action and administrative disciplinaty action do not preclude each other.</p>
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	-
Any additional information	-

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Sickness	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	Yes	
Benefits in cash (fill in: yes/no)	No	
Contributions (fill in: yes/no)	Yes	
Other (please specify)	n/a	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act No. 580/2004 Coll. on health insurance and on the Amendment of Act. No. 95/2002 Coll. on insurance system, as amended
	Type	Law
	Level (e.g. federal, regional, institutions etc)	National
	Date of publication in official journal of your country	1 November 2004
	Date of entry into force	1 January 2005
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Collection of Laws of Slovakia
	Link to the official online publication (if available)	https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2004/580/20170101 Electronic form of the Collection of Laws is not legally binding and it only serves for informational purposes. This version is available only in Slovak language.
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative legislation
	Definition of fraud contained in this legislation or measure	There is no definition of fraud in this law.
Definition of error contained in this	There is no definition of error in this law.	

legislation or measure	
Sanctions for fraud contained in this legislation or measure	n/a
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	Articles 6, 8, 10a, 22 and 23 of the Act. (vide additional information section)
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	n/a
Any additional information	<ul style="list-style-type: none"> Articles 6 - 8 of the Act regulate the obligation to submit an application for public health insurance for persons defined by this law; Among the general rights and obligations defined in the Article 22 of the Act, we can find not only provisions on the returning of health insurance card again, but also the obligation to protect it against lost and misuse. Insured persons are obliged to notify all changes regarding to their status data to competent health insurance company; there is obligation for insured person to show his/her health insurance card or EHIC in every case of health care providing to health care provider. Notification duty for insured person relating to relevant identification data, type of premium payer. Relevant fact concerning ceasing of entitlement is also included in the Article 23 of Act. Finally, we would like to point out the importance of cooperation and data exchange between the Health Care Surveillance Authority and health insurance companies in order to guarantee the appropriate use of EHIC.

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	pension insurance	
Benefits (fill in: yes/no)	yes	
Benefits in kind (fill in: yes/no)	no	
Benefits in cash (fill in: yes/no)	yes	
Contributions (fill in: yes/no)	yes	
Other (please specify)	-	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act No. 461/2003 Coll. on Social Insurance, as amended
	Type	law
	Level (e.g. federal, regional, institutions etc)	National level
	Date of publication in official journal of your country	November 27, 2003
	Date of entry into force	January 1, 2004, present form is in force after the latest amendment of August 1, 2016
	Date of end of applicability (if applicable)	undetermined
	Source (publication in the official journal of your country)	Collection of Laws of Slovakia
	Link to the official online publication (if available)	https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2003/461/20180501 Electronic version is not legally binding, the nature is only informative
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative legislation (Act on Social Security)
	Definition of fraud contained in this legislation or measure	-
Definition of error contained in this legislation or measure	-	

	Sanctions for fraud contained in this legislation or measure	§ 236 and § 237 of the Act No. 461/2003 Coll. on Social Insurance, as amended
	Sanctions for error contained in this legislation or measure	§ 236 and § 237 Act No. 461/2003 Coll. on Social Insurance as amended
	Brief summary of the relevant provisions (in English)	<p>Frauds and errors are dealt with in the fourth part of Act No. 461/2003 Coll. on Social Insurance as amended: „Rights and obligations, liability, fines and penalties in social insurance and old age saving“.</p> <p>If the pension claim or the pension amount was assessed wrongly, it will be corrected – at most three years retroactively according to the valid legislation (§ 112 of Act No 461/2003) if the error was caused by the case handler in charge, the correction will be done without any time limit.</p> <p>The Act No. 461/2003 does not explicitly define fraud or error – it deals in general with satisfying or breaching duties stipulated by this Act or other regulations inclusive of EU legislation – i.e. the culpable action without distinguishing the rate of infliction.</p> <p>The administrative disciplinary action is regulated by the Act No. 461/2003. The beneficiary or other person is in line with § 236 and § 237 of Act No. 461/2003 obliged to return the benefit or the amount paid unduly, if it was paid out as a consequence of culpable unlawful action. The criminal and administrative disciplinary action can be applied without preclusion.</p>
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	-
	Any additional information	-

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	pension insurance	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	No	
Benefits in cash (fill in: yes/no)	Yes	
Contributions (fill in: yes/no)	Yes	
Other (please specify)	-	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act No. 40/1964 Coll. Civil Code, the recent amendment in force as of December 1, 2019
	Type	Act
	Level (e.g. federal, regional, institutions etc)	National level
	Date of publication in official journal of your country	March 5, 1964
	Date of entry into force	April 1, 1964, the recent amendment in force as of July 1, 2016
	Date of end of applicability (if applicable)	Not determined
	Source (publication in the official journal of your country)	Collection of Laws of Slovakia
	Link to the official online publication (if available)	https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/1964/40/20191201 Elektronic version of the legislation is not legally binding, it has only informative nature.
	Scope of the legislation (criminal, administrative, mixed, ...)	Civil legislation
	Definition of fraud contained in this legislation or measure	-
Definition of error contained in this legislation or measure	-	

	<p>Sanctions for fraud contained in this legislation or measure</p>	<p>§ 451 of the Act No. 40/1964 Coll. Civil Code, as amended by later regulations..</p> <p>Issuing of Unjustified Enrichment</p>
	<p>Sanctions for error contained in this legislation or measure</p>	<p>§ 451 of the Act No. 300/2005 Coll. as amended by later regulations.</p> <p>Issuing of Unjustified Enrichment</p>
	<p>Brief summary of the relevant provisions (in English)</p>	<p>Social Insurance Agency /(SIA) can exercise against third persons (thus not against the beneficiary) the right to compensate the damage, which is applied in the court proceeding in compliance with Act No 160/2015 Coll. of Laws on Civil Conflict Order SIA can sue for issuing of unjustified enrichment according to § 451 of Act No. 40/1964 Coll. Act No. 40/1964 Coll. Civil Code, as amended by later regulations.</p>
	<p>Information on the assessment of the impact/effectiveness of this legislation or measure (if available)</p>	<p>-</p>
	<p>Any additional information</p>	<p>-</p>

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Family benefits
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		no
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		
Other (please specify)		-
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act No. 600/2003 Coll. on Child Benefit, as amended
	Type	Act
	Level (e.g. federal, regional, institutions etc)	National level
	Date of publication in official journal of your country	31.12.2003
	Date of entry into force	1.1.2004
	Date of end of applicability (if applicable)	Not determined
	Source (publication in the official journal of your country)	Collection of Laws of Slovakia
	Link to the official online publication (if available)	https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2003/600/20160701
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative legislation
	Definition of fraud contained in this legislation or measure	
Definition of error contained in this legislation or measure	-	

Sanctions for fraud contained in this legislation or measure	§ 13 ods. 6 of the Act No. 600/2003 Coll. on Child Benefit
Sanctions for error contained in this legislation or measure	-
Brief summary of the relevant provisions (in English)	If the beneficiary, through his actions, caused the benefit to be paid in error or in a higher amount than he has, he is obliged to refund the benefit or its part thereof.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	-
Any additional information	-

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Family benefits	
Benefits (fill in: yes/no)	yes	
Benefits in kind (fill in: yes/no)	no	
Benefits in cash (fill in: yes/no)	yes	
Contributions (fill in: yes/no)		
Other (please specify)	-	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act No. 571/2009 Coll. on Parental Allowance, as amended
	Type	Act
	Level (e.g. federal, regional, institutions etc)	National level
	Date of publication in official journal of your country	24.12.2009
	Date of entry into force	1.1.2010
	Date of end of applicability (if applicable)	Not determined
	Source (publication in the official journal of your country)	Collection of Laws of Slovakia
	Link to the official online publication (if available)	https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2009/571/20170501
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative legislation
	Definition of fraud contained in this legislation or measure	
Definition of error contained in this legislation or measure	-	

Sanctions for fraud contained in this legislation or measure	§ 7 (6) of the Act No. 571/2009 Coll. on Parental Allowance
Sanctions for error contained in this legislation or measure	-
Brief summary of the relevant provisions (in English)	If the beneficiary, through his actions, caused the allowance to be paid in error or in a higher amount than he has, he is obliged to refund the allowance or its part thereof.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	-
Any additional information	-

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Family benefits
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		no
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		
Other (please specify)		-
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act No. 627/2005 Coll. on Substitute Child Care Support Benefits, as amended
	Type	Act
	Level (e.g. federal, regional, institutions etc)	National level
	Date of publication in official journal of your country	29.12.2005
	Date of entry into force	1.1.2006
	Date of end of applicability (if applicable)	Not determined
	Source (publication in the official journal of your country)	Collection of Laws of Slovakia
	Link to the official online publication (if available)	https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2005/627/20160701
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative legislation
	Definition of fraud contained in this legislation or measure	
Definition of error contained in this legislation or measure	-	

	Sanctions for fraud contained in this legislation or measure	§ 12 (4) of the Act No. 627/2005 Coll. on Substitute Child Care Support Benefits
	Sanctions for error contained in this legislation or measure	-
	Brief summary of the relevant provisions (in English)	If the beneficiary, through his actions, caused the benefit to be paid in error or in a higher amount than he has, he is obliged to refund the benefit or its part thereof.
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	-
	Any additional information	-

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Family benefits
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		no
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		
Other (please specify)		-
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act No. 374/2014 Coll. on State Claims, as amended.
	Type	Act
	Level (e.g. federal, regional, institutions etc)	National level
	Date of publication in official journal of your country	26.11.2014
	Date of entry into force	1.1.2015
	Date of end of applicability (if applicable)	31.5.2017
	Source (publication in the official journal of your country)	Collection of Laws of Slovakia
	Link to the official online publication (if available)	https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2014/374/20170601
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative legislation
	Definition of fraud contained in this legislation or measure	
Definition of error contained in this legislation or measure	-	

	Sanctions for fraud contained in this legislation or measure	
	Sanctions for error contained in this legislation or measure	-
	Brief summary of the relevant provisions (in English)	
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	-
	Any additional information	-

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Family benefits
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		no
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		
Other (please specify)		-
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act No. 233/1995 Coll. on Executors and Executive Procedure (Executive Code), as amended
	Type	Act
	Level (e.g. federal, regional, institutions etc)	National level
	Date of publication in official journal of your country	14.12.1995
	Date of entry into force	1.12.1995
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	Collection of Laws of Slovakia
	Link to the official online publication (if available)	https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/1995/233/20180401
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative legislation
Definition of fraud contained in this legislation or measure		
Definition of error contained in this legislation or measure	-	

	Sanctions for fraud contained in this legislation or measure	
	Sanctions for error contained in this legislation or measure	-
	Brief summary of the relevant provisions (in English)	
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	-
	Any additional information	-

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		Family benefits
Benefits (fill in: yes/no)		yes
Benefits in kind (fill in: yes/no)		no
Benefits in cash (fill in: yes/no)		yes
Contributions (fill in: yes/no)		
Other (please specify)		-
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Act No. 71/1967 Coll. on Administrative Procedure (Administrative Code)
	Type	Act
	Level (e.g. federal, regional, institutions etc)	National level
	Date of publication in official journal of your country	13.7.1967
	Date of entry into force	1.1.1968
	Date of end of applicability (if applicable)	Not determined
	Source (publication in the official journal of your country)	Collection of Laws of Slovakia
	Link to the official online publication (if available)	https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/1967/71/20171101
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative legislation
	Definition of fraud contained in this legislation or measure	
	Definition of error contained in this legislation or measure	-
Sanctions for fraud contained in this	§71 - § 78 of the Administrative Procedure Act	

	legislation or measure	
	Sanctions for error contained in this legislation or measure	-
	Brief summary of the relevant provisions (in English)	Enforcement of a final and legally enforceable decision delivered pursuant to Administrative Procedure Act.
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	-
	Any additional information	-

SPAIN

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security		ALL
Benefits (fill in: yes/no)		YES
Benefits in kind (fill in: yes/no)		YES
Benefits in cash (fill in: yes/no)		YES
Contributions (fill in: yes/no)		NO
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Article 307ter of the Organic Law 10/1995, of 23th of November, of the Criminal Code.
	Type	Organic Law
	Level (e.g. federal, regional, institutions etc)	National (state) Law
	Date of publication in official journal of your country	24 Novembre 1995
	Date of entry into force	24 May 1996
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Publication in the official journal of Spain (Boletín Oficial del Estado) num. 281 of 1995
	Link to the official online publication (if available)	http://www.boe.es/buscar/pdf/1995/BOE-A-1995-25444-consolidado.pdf
	Scope of the legislation (criminal, administrative, mixed, ...)	Criminal legislation
	Definition of fraud contained in this legislation or measure	Mistake produced by the way of a simulation or misrepresentation, or through the conscious concealment of facts, in order to obtain or maintain unduly the granting of a social security benefit
Definition of error contained in this	n/a	

legislation or measure	
Sanctions for fraud contained in this legislation or measure	<p>It depends on the amount of the benefits unduly obtained and on the severity of the acts.</p> <p>Prison from 6 months to 3 years; a fine of 6 times the amount of the benefits obtained, loss of the possibility of obtaining social security benefits or tax benefits from a period of 4 to 8 years. All of these, unless the voluntary reimbursement of the unduly obtained amounts.</p>
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	It sets the sanctions applicable in case of social security benefits obtained by means of fraud.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	n/an/a
Any additional information	-

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security		ALL
Benefits (fill in: yes/no)		YES
Benefits in kind (fill in: yes/no)		YES
Benefits in cash (fill in: yes/no)		YES
Contributions (fill in: yes/no)		NO
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Article 55 of the Consolidated text of the General Law on Social Security - Royal Legislative Decree 8/2015 of 30 of October 2015
	Type	Royal Legislative Decree
	Level (e.g. federal, regional, institutions etc)	National Law (State level)
	Date of publication in official journal of your country	31 October 2015
	Date of entry into force	2 January 2016
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Publication in the Boletín Oficial del Estado (official Journal of Spain) num. 261 of 2015.
	Link to the official online publication (if available)	http://www.boe.es/boe/dias/2015/10/31/pdfs/BOE-A-2015-11724.pdf
	Scope of the legislation (criminal, administrative, mixed, ...)	Social Security Legislation
	Definition of fraud contained in this legislation or measure	Unduly obtainment of a benefit. Helping someone, by means of acts or omission, to obtain a benefit unduly.
Definition of error contained in this legislation or measure	n/a	

	Sanctions for fraud contained in this legislation or measure	Without prejudice of possible administrative or criminal liability, obligation to reimburse the amount of the unduly obtained benefit.
	Sanctions for error contained in this legislation or measure	n/a
	Brief summary of the relevant provisions (in English)	When someone obtains an undue benefits or helps someone else to this obtainment, there is an obligation to reimburse the unduly obtained benefit.
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	n/a
	Any additional information	

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	ALL	
Benefits (fill in: yes/no)	ALL	
Benefits in kind (fill in: yes/no)	YES	
Benefits in cash (fill in: yes/no)	YES	
Contributions (fill in: yes/no)	YES	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	Consolidated text of the Law on infringements and penalties in the social security field, approved by Royal Legislative Decree 5/2000, of 4 august,
	Type	Royal legislative decree. Law
	Level (e.g. federal, regional, institutions etc)	National (State) law
	Date of publication in official journal of your country	8 august 2000
	Date of entry into force	1 January 2001
	Date of end of applicability (if applicable)	n/a
	Source (publication in the official journal of your country)	Publication in the official journal of Spain (Boletín oficial del Estado) num. 189 of 2000
	Link to the official online publication (if available)	http://www.boe.es/buscar/pdf/2000/BOE-A-2000-15060-consolidado.pdf
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative – social law
	Definition of fraud contained in this legislation or measure	Acts and omissions against the law committed by the employers, workers, claimants and persons entitled to social security benefit, as, i.e.,. Falsify documents in order to obtain benefits, present false statements, overpayment of contributions for obtaining higher benefits, avoid communicating data intentionally, or simulate a work relationship.
Definition of error contained in this	n/a	

legislation or measure	
Sanctions for fraud contained in this legislation or measure	It depends on the degree of the infringement. For very serious infringements, low degree sanction is a fine between 6.251 and 25.000 euros; intermediate degree between 25.001 and 100.005 euros; and maximum degree implies a fine between 100.006 and 187.515 euros. A temporary loss of the entitlement to the corresponding benefit is also applied for benefits recipients and claimants. Employers can be temporary excluded from tax and social security advantages
Sanctions for error contained in this legislation or measure	n/a
Brief summary of the relevant provisions (in English)	The acts described in fraud definition are considered as very serious infringements both for employers and for workers and social security recipients.
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	n/a
Any additional information	-

SWITZERLAND

National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>		
Branch of social security	All (see Article 1 ATSG)	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	Yes	
Benefits in cash (fill in: yes/no)	Yes	
Contributions (fill in: yes/no)	Yes	
Other (please specify)	-	
National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations	Name	<i>Bundesgesetz über den Allgemeinen Teil des Sozialversicherungsrechts (ATSG, Federal Social Security (General Provisions) Act) (Classified Compilation of Federal Law SR 830.1)</i>
	Type	Federal Act
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	-
	Date of entry into force	6 October 2003
	Date of end of applicability (if applicable)	-
	Source (publication in the official journal of your country)	-
	Link to the official online publication (if available)	https://www.admin.ch/gov/de/start/bundesrecht/systematische-sammlung.html
	Scope of the legislation (criminal, administrative, mixed, ...)	Primarily administrative law, interfaces with other laws
Definition of fraud contained in this legislation or measure	Unlawful receipt of benefits	

Definition of error contained in this legislation or measure	-
Sanctions for fraud contained in this legislation or measure	Case-dependent (e.g. benefit reduction or denial, repayment demand and also application to the competent investigative authorities for criminal action) e.g. e.g. article 25 ATSG, article 43 ATSG, article 43a ATSG, article 53 ATSG
Sanctions for error contained in this legislation or measure	-
Brief summary of the relevant provisions (in English)	English link Case-dependent (e.g. Article 25 ATSG)
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	
Any additional information	Article 32 ATSG: Assistance from the authorities and administrative cooperation Swiss Criminal Code: https://www.admin.ch/opc/en/classified-compilation/19370083/index.html Article 146 (Offences against property/fraud), 148a (Offences against property/unlawful claim for social insurance or social assistance benefits), Art. 251 (forgery of a document)

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Health insurance	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	Yes	
Benefits in cash (fill in: yes/no)	No	
Contributions (fill in: yes/no)	No	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations	Name	<i>Allgemeiner Teil des Sozialversicherungsrechts (ATSG, Federal Social Security (General Provisions) Act); Bundesgesetz über die Krankenversicherung (KVG, Federal Health Insurance Act)</i>
	Type	Repayment of benefits
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	
	Date of entry into force	1 January 2003 (ATSG); 1 January 1996 (KVG) Les dispositions de loi et d'ordonnance relatives à l'observation des assurés entreront en vigueur le 1er octobre 2019. Ces bases sont nécessaires pour permettre aux assurances sociales de procéder de nouveau à des observations dans les cas fondés. https://www.bsv.admin.ch/bsv/fr/home/publications-et-services/medieninformationen/nsb-anzeigeseite-unter-aktuell.msg-id-75342.html
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	Classified or Official Compilation of Federal Law
	Link to the official online publication (if available)	ATSG: https://www.admin.ch/opc/de/classified-compilation/20002163/index.html KVG: https://www.admin.ch/opc/de/classified-compilation/19940073/index.html
	Scope of the legislation (criminal,	Administrative law

administrative, mixed, ...)	
Definition of fraud contained in this legislation or measure	Unlawfully received benefits
Definition of error contained in this legislation or measure	Unlawfully received benefits
Sanctions for fraud contained in this legislation or measure	Repayment demand to the person
Sanctions for error contained in this legislation or measure	Repayment demand to the person
Brief summary of the relevant provisions (in English)	Unlawfully received benefits have to be repaid
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	
Any additional information	

National legislation relevant to preventing and combating social security fraud and error within the framework of the Regulations

Branch of social security		Coordination of federal laws on various types of social insurance (illness, accident, maternity, invalidity, etc.)
Benefits (fill in yes/no)		Yes
Benefits in kind (fill in yes/no)		Yes
Benefits in cash (fill in yes/no)		Yes
Contributions (fill in yes/no)		Yes
Others (please specify)		
National legislation relevant to preventing and combating social security fraud and error within the framework of the Regulations	Name	Federal law on the general section of social insurance law (LPGA)
	Type	Coordination
	Level (e.g. federal, regional, institutions, etc.)	Federal
	Date of publication in the official journal of your country	2002
	Date of entry into force	01.01.2003
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	Feuille fédérale, Chancellerie fédérale (etc.)
	Link to the official online publication (if available)	https://www.admin.ch/opc/fr/classified-compilation/20002163/index.html
	Scope of the legislation (criminal, administrative, mixed, etc.)	Administrative, coordination of federal law concerning various types of social insurance (illness, accident, maternity, invalidity etc)
	Definition of fraud in this legislation or measure	n/a
Definition of error in this legislation or measure	n/a	

	Sanctions for fraud in this legislation or measure	n/a
	Sanctions for error in this legislation or measure	n/a
	Brief summary of the relevant provisions (in English)	Articles 25, 28, 31, 43 (common rules concerning collaboration principles on the implementation of the Swiss Insurances (main branches)
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	Provides relatively effective basic support within the limits of social insurance cooperation
	Any additional information	

National legislation relevant to preventing and combating social security fraud and error within the framework of the Regulations

Branch of social security	Old-age and survivors benefits	
Benefits (fill in yes/no)	Yes	
Benefits in kind (fill in yes/no)	Yes	
Benefits in cash (fill in yes/no)	Yes	
Contributions (fill in yes/no)	Yes	
Others (please specify)		
National legislation relevant to preventing and combating social security fraud and error within the framework of the Regulations	Name	Federal Law on Old-Age and Survivors Insurance
	Type	Pension/Contributory
	Level (e.g. federal, regional, institutions, etc.)	Federal
	Date of publication in the official journal of your country	1947
	Date of entry into force	01.01.1948
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	Feuille fédérale, Chancellerie fédérale (etc.)
	Link to the official online publication (if available)	https://www.admin.ch/opc/fr/classified-compilation/19460217/index.html
	Scope of the legislation (criminal, administrative, mixed, etc.)	Administrative
	Definition of fraud contained in this legislation or measure	There is no reference to the concept of 'fraud' itself, but rather to offences, sanctions, and legal proceedings related to omissions
Definition of error contained in this legislation or measure	n/a	

	<p>Sanctions for fraud contained in this legislation or measure</p>	<p>Financial penalty (daily-rate fines/180)</p> <p>Custodial sentence (max 5 years)</p> <p>Financial penalty (tickets and administrative fines)</p>
	<p>Sanctions for error in this legislation or measure</p>	<p>n/a</p>
	<p>Brief summary of the relevant provisions (in English)</p>	<p>Articles 87 and 88 (interesting bases for offenses and penalties but few indications on instruments in order to fight against fraud in a comparable way like the Swiss Disability insurance).</p> <p>The art. 74 of the additional regulation (RAVS) establish the obligation for asking a life certification once a year for pensioner residing abroad.</p>
	<p>Information on the assessment of the impact/effectiveness of this legislation or measure (if available)</p>	<p>Notwithstanding the similarity between the legislation on old-age and survivors' benefits (AVS) and on invalidity benefits (AI), neither the legal mandate nor the means are comparable, especially when juxtaposing the law on AVS with Articles 59 and 5 of the law on AI. The same applies regarding the formats for reporting results.</p>
	<p>Any additional information</p>	<p>Given that there is no single notion of 'fraud' , we need to carefully analyse the observed or reported facts in the context of the articles of the Swiss Criminal Code (e.g. do they fall under the titles for fraud or falsification , see Articles 146 and 252 of the Criminal Code)</p>

National legislation relevant to preventing and combating social security fraud and error within the framework of the Regulations

Branch of social security	Federal Invalidity Insurance	
Benefits (fill in yes/no)	Yes	
Benefits in kind (fill in yes/no)	Yes	
Benefits in cash (fill in yes/no)	Yes	
Social security contributions (fill in yes/no)	Yes (commencement of entitlement)	
Others (please specify)		
National legislation relevant to preventing and combating social security fraud and error within the framework of the Regulations	Name	Federal Law on Invalidity Insurance
	Type	Pension/Contributory
	Level (e.g. federal, regional, institutions, etc.)	Federal
	Date of publication in the official journal of your country	1959
	Date of entry into force	15.10.1959
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	Feuille fédérale, Chancellerie fédérale (etc.)
	Link to the official online publication (if available)	https://www.admin.ch/opc/fr/classified-compilation/19590131/index.html
	Scope of the legislation (criminal, administrative, mixed, etc.)	Administrative
	Definition of fraud contained in this legislation or measure	No reference to 'fraud' itself, but rather to 'benefits which are not due'
Definition of error contained in this legislation or measure	n/a	

	<p>Sanctions for fraud contained in this legislation or measure</p>	<p>Financial penalty (daily-rate fines/180)</p> <p>Custodial sentence (max 5 years)</p> <p>Financial penalty (tickets and administrative fines)</p>
	<p>Sanctions for error in this legislation or measure</p>	<p>n/a</p>
	<p>Brief summary of the relevant provisions (in English)</p>	<p>Article 59 gives only an overview on the scope of the fight against “fraud” in accordance to the Swiss Disability insurance. The additional regulation (RAI) gives also some indication that can be helpful fighting against abuses but are very close to cooperation duties principles.</p>
	<p>Information on the assessment of the impact/effectiveness of this legislation or measure (if available)</p>	<p>The formulation of article 59 AI 5 remains stuck in the general notion of benefits 'not due' rather than 'fraud'. Taken out of the political and legal context of the times when the legislation was adopted, this terminology leaves room for confusion and uncertainty in the entire first pillar depending on the target audience.</p>
	<p>Any additional information</p>	<p>Given that there is no single notion of 'fraud' , we need to carefully analyse the observed or reported facts in the context of the articles of the Swiss Criminal Code (e.g. do they fall under the titles for fraud or falsification , see articles 146 and 252 of the Criminal Code)</p>

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Compulsory accident insurance	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	Yes	
Benefits in cash (fill in: yes/no)	Yes	
Contributions (fill in: yes/no)	Yes	
Other (please specify)	-	
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	<i>Bundesgesetz über die Unfallversicherung (UVG, Federal Accident Insurance Act) (Classified Compilation of Federal Law SR 832.20)</i>
	Type	Federal Act
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	-
	Date of entry into force	20 March 1981
	Date of end of applicability (if applicable)	-
	Source (publication in the official journal of your country)	-
	Link to the official online publication (if available)	https://www.admin.ch/gov/de/start/bundesrecht/systematische-sammlung.html
	Scope of the legislation (criminal, administrative, mixed, ...)	Primarily administrative law, interfaces with other laws
	Definition of fraud contained in this legislation or measure	Unlawful receipt of benefits
Definition of error contained in this legislation or measure	-	

	Sanctions for fraud contained in this legislation or measure	Case-dependent (e.g. benefit reduction or denial, repayment demand and also application to the competent investigative authorities for criminal action) (e.g. article 46 UVG, article 112 UVG)
	Sanctions for error contained in this legislation or measure	-
	Brief summary of the relevant provisions (in English)	Link case-dependent (e.g. article 1a UVG, article 46 UVG)
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	-
	Any additional information	Article 97 UVG: Disclosure of information Swiss Criminal Code: https://www.admin.ch/opc/en/classified-compilation/19370083/index.html Article 146 (Offences against property/fraud), 148a (Offences against property/unlawful claim for social insurance or social assistance benefits), Art. 251 (forgery of a document)

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Health insurance	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	Yes	
Benefits in cash (fill in: yes/no)	No	
Contributions (fill in: yes/no)	No	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	<i>Allgemeiner Teil des Sozialversicherungsrechts (ATSG, Federal Social Security (General Provisions) Act); Bundesgesetz über die Krankenversicherung (KVG, Federal Health Insurance Act)</i>
	Type	Penalty applied to the insured person
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	
	Date of entry into force	1 January 2003 (ATSG); 1 January 1996 (KVG)
	Date of end of applicability (if applicable)	
	Source (publication in the official journal of your country)	Classified or Official Compilation of Federal Law
	Link to the official online publication (if available)	ATSG: https://www.admin.ch/opc/de/classified-compilation/20002163/index.html KVG: https://www.admin.ch/opc/de/classified-compilation/19940073/index.html
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative law
Definition of fraud contained in this legislation or measure	Provision of false information or refusal of information	

Definition of error contained in this legislation or measure	Provision of false information or refusal of information
Sanctions for fraud contained in this legislation or measure	Penalty in the form of a fine
Sanctions for error contained in this legislation or measure	Penalty in the form of a fine
Brief summary of the relevant provisions (in English)	A person is punished by a fine in case of false or refused information
Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	
Any additional information	

The main new development during the reference year was the entry into force on 1 October 2016 of a **new Article 148a of the Swiss Penal Code (CP)**. *CdC* would stress that in relation to Article 25(2) LPGA and Article 97(1)(d) CP this new provision has implications for the maximum limitation period.

National legislation relevant to preventing and combatting social security fraud and error within the framework of the Regulations

Branch of social security	Unemployment insurance	
Benefits (fill in: yes/no)	Yes	
Benefits in kind (fill in: yes/no)	Yes	
Benefits in cash (fill in: yes/no)	Yes	
Contributions (fill in: yes/no)	Yes	
Other (please specify)		
National legislation relevant to preventing and combatting social security fraud and error <u>within the framework of the Regulations</u>	Name	<i>Arbeitslosenversicherungsgesetz (AVIG, Federal Unemployment Insurance Act)</i>
	Type	Act
	Level (e.g. federal, regional, institutions etc)	Federal
	Date of publication in official journal of your country	
	Date of entry into force	25 June 1982 (AVIG)
	Date of end of applicability (if applicable)	-
	Source (publication in the official journal of your country)	Classified or Official Compilation of Federal Law
	Link to the official online publication (if available)	https://www.admin.ch/opc/de/classified-compilation/19820159/index.html
	Scope of the legislation (criminal, administrative, mixed, ...)	Administrative law
	Definition of fraud contained in this legislation or measure	Unlawful receipt of benefits
Definition of error contained in this legislation or measure	"not due benefits"	

	Sanctions for fraud contained in this legislation or measure	Case-dependent (e.g. benefit reduction or denial, repayment demand and also application to the competent investigative authorities for criminal action)
	Sanctions for error contained in this legislation or measure	repayment demand
	Brief summary of the relevant provisions (in English)	case-dependent
	Information on the assessment of the impact/effectiveness of this legislation or measure (if available)	-
	Any additional information	-

UNITED KINGDOM

Criminal prosecution:

The Social Security Administration Act 1992 sections 109A – 109C provides for officers to be authorised, those authorised officers can then require information and require electronic access to information for the purposes of a fraud investigation.

Link to the Social Security Administration Act 1992: <http://lawvolumes.dwp.gov.uk/docs/a1-1801.pdf>

The Social Security (Persons required to Provide Information) Regulations 2013 added to the list of persons that authorised officers can require information from.

Link to The Social Security (Persons required to Provide Information) Regulations 2013:- <http://www.legislation.gov.uk/uksi/2013/1510/made>

The Social Security Fraud Act 2001 section 3 provides for a Code of Practice on the use of information powers that are exercised by authorised officers.

Link to the Social Security Fraud Act 2001: <http://lawvolumes.dwp.gov.uk/docs/a1-4201.pdf>

Administrative penalties

The Social Security Administration Act 1992 sections 115A – 115B provides for the offering of administrative penalties as an alternative to prosecution, a link to the act is included above.

The Social Security (Penalty Notice) Regulations 1997 sets out information that may be contained in a written notice about the agreement to pay a penalty in lieu of criminal proceedings

Link to The Social Security (Penalty Notice) Regulations 1997 : <http://www.legislation.gov.uk/uksi/1997/2813#text%3Dsocial%20security%20penalty%20notice#match-1>

The figures or percentage used to calculate an administrative penalty can be changed by order; this was last done in 2015 with the maximum administrative penalty being increased from £2,000 to £5,000 for individuals.

Link to The Social Security (Penalty as Alternative to Prosecution) (Maximum Amount) Order 2015: <http://www.legislation.gov.uk/uksi/2015/202/made>

Loss of benefit penalties

The Social Security Fraud Act 2001 sections 6A - 11 provides for loss of benefit reductions to be made, a link to the act is included above.

The Social Security (Loss of Benefit) Regulations 2001 set out how loss of benefit reductions will apply to individual benefits.

Link to The Social Security (Loss of Benefit) Regulations 2001: <http://lawvolumes.dwp.gov.uk/docs/a1-6323.pdf>

Civil penalties

The Social Security Administration Act 1992 sections 115C -115D provides for the consideration of a civil penalty, a link to the act is included above.

The Social Security (Civil Penalties) Regulations 2012 prescribe the amount of the civil penalty.

Link to The Social Security (Civil Penalties) Regulations 2012:
<http://www.legislation.gov.uk/uksi/2012/1990/made>

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