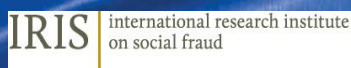




Recovery procedures

Compendium of national procedures for the recovery of foreign debts according to Article 78 of Regulation (EC) No 987/2009 and of all designated institutions responsible for recovery matters and their contact information

Frederic De Wispelaere, Lynn De Smedt and Jozef Pacolet - HIVA-KU Leuven
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Recovery procedures

Compendium of national procedures for the recovery of foreign debts according to Article 78 of Regulation (EC) No 987/2009 and of all designated institutions responsible for recovery matters and their contact information

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Belgium

National procedures

Social security contributions The *Office national de sécurité social (ONSS)* [National Social Security Office] is responsible for collecting social security contributions from salaried employees. Requests for recovery from social security institutions in other countries are dealt with in accordance with the EU Regulation or bilateral agreements. Social security contributions are recovered in the same way as Belgian ones would be in Belgium. The main difficulty is that case management is essentially a manual procedure, with no IT applications for monitoring or management support; this means that processing requests takes longer and is more complex. This is also why we do not have reliable statistics on which we can base monitoring and outcome reports. As part of the modernisation of the legal services, we hope to be able to incorporate recovery requests in a monitoring system. Although no reliable data are available, experience with recovery requests from foreign institutions indicates that many debtors cannot be traced or are insolvent.

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.

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) will take effective charge of the payment of family benefits as from 1 January 2019. From that date onwards, family benefits will be one part of the 'groeipakket' (a new package of family benefits and financial interventions in Flanders). The General Family Allowance Act (LGAF - *loi générale relative les allocations familiales*) will in Flanders be abrogated with effect from 1 January 2019. A transitional regime is provided for in the decree on the 'groeipakket' for children born before 1 January 2019. The legal basis for Flanders is the Decree of 27 April 2018 regulating family policy allowances.

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 were relevant for 2019, but since January 2020, family allowances have been granted to all children legally residing in the territory of the bilingual region of Brussels-capital in accordance with the Ordinance of 25 April 2019 regulating the granting of family benefit.

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 interregionale 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 unemployment benefits, the *Office National de l'Emploi (ONEM)* [National Employment Office] is responsible for recovering benefits paid unduly by foreign institutions (in the unemployment sector) under Regulations No 883/2004 and No 987/2009. First of all, the ONEM acts by itself (reminder sent to the debtor; payment deadline set; recovery through offsetting against social benefits paid to the debtor in Belgium). In a second stage, the ONEM may commission *SPF Finances* [Federal Public Service, Finance] (the 'fiscal authority') to enforce the recovery (enforcement order on the assets of the debtor by a court bailiff). At present, this second stage is still purely theoretical in respect of foreign claims, because of procedural issues.

For healthcare benefits in kind, the competent institution (Institut national d'assurance maladie-invalidité (INAMI) [National Institute for Health and Disability Insurance]) states that it uses credit notes with all the liaison bodies. For healthcare benefits in cash, and invalidity benefits in cash, the competent institution (Institut national d'assurance maladie-invalidité (INAMI)/ [National Institute for Health and Disability Insurance]. In practice, the Federale Pensioendienst (FPD) [Federal Pension Service] usually draws on national legislation (Article 1410(4) of the Judicial Code) and withholds 10 % from on-going benefit payments. The FPD has concluded an agreement with financial institutions for the repayment of undue amounts paid after a person has died, within limits set in the agreement. The FPD will of course process requests for recovery of undue amounts from an institution in another Member State in accordance with the applicable legislation.

As of 1 January 2017, the Funds for Occupational Diseases (Fonds des maladies professionnelles/Fonds voor de beroepsziekten) and the Fund for Occupational Accidents (Fonds des accidents du travail/Fonds voor arbeidsongevallen) have merged into Fedris (Federal Agency for Occupational Risks/Agence Fédérale des risques professionnels/Federaal Agentschap voor Beroepsrisiko's).

Fedris is the competent body for recovering undue benefits paid by foreign institutions in connection with an accident at work, as provided for in Regulations 883/2004 and 987/2009. First of all, Fedris acts by itself (reminder sent to the debtor, payment deadline set,* recovery by means of withholding amounts from social security benefits for accidents at work or occupational diseases to which the debtor is entitled in Belgium. If Fedris does not pay benefits in cash to the person then it transfers the request for recovery to another social security institution in Belgium which pays benefits in cash to that same person). In a second stage, Fedris might commission SPF Finances/FOD Financiën [Federal Public Service, Finance] (the 'fiscal authority') to enforce the recovery (enforcement order on the assets of the debtor by a court bailiff). At present, this second stage is still purely theoretical in respect of foreign claims, because the procedures have not been developed so far. Fedris is also the liaison body which deals with the recovery abroad of undue social security benefits paid in the Belgian occupational accidents sector. Here, too, SPF Finances/FOD Financiën may be called upon to enforce recovery abroad.

Designated institutions

- **Social security contributions**

*ONSS - Office national de sécurité sociale
Direction générale des services juridique [Directorate-General for Legal Services]
Direction du recouvrement judiciaire [Judicial Recovery Department]
Place Victor Horta, 11
1060 Brussels*

- **Occupational Diseases and Work Accidents**

*Presently for contributions in relation to work accidents only
SPF Finances, Administration générale de la Documentation patrimoniale [National Property Records Administration] North Galaxy - Tower B 12th floor
Boulevard du Roi Albert II, 33 (PO Box 50)
1030 Brussels
comcel.patdoc@minfin.fed.be*

*For awod benefits in cash (liaison body)
Fedris – Agence fédérale des risques professionnels
Avenue de l’Astronomie 1
1210 Bruxelles*

- **Family benefits**

All bodies which grant family benefits (16, and whose contact details are available on the Orint website: <http://www.orient.be>) may assist in the recovery of family benefits paid unduly to a recipient. In the event of a problem, Orint acts as a liaison body.

Orint - Interregional organ for family benefits
Rue Belliard 71 bte 3
1040 Bruxelles
Tel.: 02/435 63 06
international@orient.be

FONS welkom@fons.be
078 79 00 07
Infino vlaanderen@infino.be
078 15 12 30

KidsLife Vlaanderen vlaanderen@kidslife.be
078 48 23 45

MyFamily info@myfamily.be
03 221 08 11

Parentia vlaanderen@parentia.be
02 549 72 19

- **Unemployment benefits**

ONEM
*Service Réglementation chômage et Contentieux [Unemployment Regulations and Disputes Service]
Boulevard de l'Empereur, 7
1000 BRUSSELS*

- **Healthcare and compensation** All liaison bodies on behalf of their sickness funds as mentioned in the Master directory

- For retirement pensions
 - Michel Kitondo-Kasongo (Fr) tel: +32 2 529 28 24 –
 - Michel.Kitondo-kasongo@sfpd.fgov.be
 - Guy Pede (NI) tel: +32 2 5292898 - Guy.Pede@sfpd.fgov.be
 - Rita WIERINCKX (NI) tel: +32 2 5292387 - Rita.Wierinckx@sfpd.fgov.be
 - Vincent Bertholet (Fr) tel: +32 2 5293270 - Vincent.Bertholet@sfpd.fgov.be
 - Servais Alain (Fr) tel :+32 2 5293623 - Alain.Servais@sfpd.fgov.be

Bulgaria

National procedures

NRA- In compliance with the Bulgarian legislation, the persons responsible for undertaking measures in accordance with Chapter III, Section 3, Art. 78 of the abovementioned Regulation in favor of an EU Member State, are the public enforcement officers (*Tax Collector*) from the competent Territorial Directorate of the National Revenue Agency as per the person's registration. The actions of the public enforcement officers from the NRA shall be carried out as per the order and procedure of the Tax and Social Security Procedure Code (TSSPC) for the public receivables explicitly listed in Art. 162 of the same Code, such as the receivables listed in Art. 1, B., W, X, Y, respectively in Art. 3, para. 1, „a-i“ of Regulation 883/2004. The NRA authorities shall not be responsible for the collection of the receivables under Art. 1, Z, respectively in Art. 3, para. 1, J of the same regulation.

The national procedure for the recovery of foreign claims according to Article 78 of Regulation (EC) No 987/2009 is the following:

- When a request for recovery is received at NRA, enforcement proceedings shall be initiated as per the order and procedure laid down in Division IV of TSSPC, and the public enforcement officer shall send a notification to the debtor, giving them 7 days for voluntary compliance. If they don't comply, the public enforcement officer shall examine the property of the debtor and shall use the available property owned by the person for carrying out the enforcement proceedings.

Designated institutions

National Revenue Agency (NRA)
52 Dondukov Blvd
Sofia 1000
Bulgaria
URL: www.nap.bg

Vladimir Petrov Telenchev,
address: 52 Dondukov Blvd
e-mail: v.telenchev@nra.bg, phone number: +359 2 9595097

Czech Republic

National procedures

Czech Social Security Administration (CSSA)

Within the national procedures for recovery of foreign debts related to **sickness and pension insurance (both premiums and benefits in cash)** is the point of contact the Czech Social Security Administration (Česká správa sociálního zabezpečení), specifically Premium Collection and Recovery Department. This Department, when conditions are met, refers claims for recovery to relevant local branch (Okresní správa sociálního zabezpečení, District Social Security Administration). After that, procedure is similar as the recovery of national debts; it is a form of administrative enforcement. CSSA may use the services of bailiffs, who are under supervision of the courts, but these services are connected with large costs.

For requests for enforcement from other Member States the procedure is following: The CSSA has to obtain the original or certified copy of the respective foreign institution's or court decision. Such decision is then treated by the CSSA in the same manner as its own decisions or as a decision of a Czech court. Subsequently the foreign decision can be used as an instrument for the enforcement within an administrative procedure (for which the CSSA is responsible) or within a procedure performed by a bailiff working under supervision of the court. The actual manner of the enforcement procedure is chosen by the CSSA, so that it corresponds to the usual procedure used in similar cases of claims and decisions of Czech institutions.

Health Insurance Funds

Request for recovery of debts related exclusively to **health insurance and sickness benefits in kind** shall be forwarded to the Health Insurance Bureau. Such requests are transmitted to relevant health insurance fund which enforces the debt in line with national enforcement rules. The health insurance fund contacts the debtor first and calls upon the debtor to pay. If there is no effect the fund asks external bailiffs.

Labour Office

Requests for recovery of debts related to **unemployment benefits** should be addressed to the Labour Office – General Directorate. Such requests are forwarded to Customs Office which enforces the debt in line with national enforcement rules.

Requests for recovery of debts related **family benefits** should be addressed to the Labour Office – General Directorate. Such requests are forwarded to regional units of Labour Office, and debts are then enforced by external enforcement agents.

Designated institutions

Česká správa sociálního zabezpečení (ČSSZ)
Czech Social Security Administration (CSSA)

Oddělení pojistného a pohledávek
Premium Collection and Recovery Department.

Address: Křížová 25, 225 08 Praha 5, Czech Republic, www.cssz.cz

Contact persons:

Mr Milan Lebeda, Head of Premium Collection and Recovery Department

milan.lebeda@cssz.cz

Phone Number: + 420 257 062 106

Liaison body for recovery in the field of sickness benefits in kind only:

Kancelář zdravotního pojištění

Health Insurance Bureau

Address: nám. W. Churchilla 2, 130 00 Praha 3

www.kancelarzp.cz

e-mail: info@kancelarzp.cz

tel.: +420 236 033 411

Liaison body for the unemployment benefits and family benefits only:

Úřad práce ČR – Generální ředitelství

Labour Office – General Directorate

Dobrovského 1278/25

170 00 Praha 7

www.uradprace.cz

Tel.: 950 180 111

E-mail: posta@uradprace.cz

Denmark

National procedures

Competent authority for enforcement is the Danish tax authority (SKAT) - which is in the charge of recovering debts governed by public law in Denmark. Recovery can take the form of reminders, attachment of earnings or distrains.

Designated institutions

Name: Gældsstyrelsen – Udlandsrelationer.

Address: Pionér Alle 1, 6270 Tønder, Danmark,

Phone: +45 72 37 45 96

Email: International-inddrivelse.toender@gaeldst.dk

Germany

National procedures

Under Article 1(2)(b) of Regulation (EC) No 987/2009, the liaison bodies are, within the scope of their respective responsibilities, designated as responsible for the forwarding and receipt of requests for service and enforcement in accordance with Article 75(2) of Regulation (EC) No 987/2009.

In health insurance, the *GKV-Spitzenverband* (National Association of Statutory Health Insurance Funds) *DVKA* (German Liaison Agency for Health Insurance Abroad) is responsible for the forwarding of both recovery requests from German institutions (statutory health institutions) to another Member State of the EU, the EEA and Switzerland and all claims for recovery concerning the branches of German social insurance (health, pension and unemployment insurance).

Requests for recovery from another State in the EU, EEA or Switzerland are forwarded exclusively by the *GKV-Spitzenverband* if the amounts claimed also include health insurance claims. In this case the *GKV-Spitzenverband*, *DVKA*, is not only the “designated institution” but also the “requested party” for the purposes of Article 75(1) of Regulation (EC) No 987/2009. Requests from other States of the EU, the EEA or Switzerland which do not include any claims for health insurance amounts are to be addressed to the other German liaison bodies for the purposes of Article 1(1)(b) of Regulation (EC) No 987/2009, depending on their area of responsibility, which can be ascertained from the entries in the Master Directory.

For the *GKV-Spitzenverband*, *DVKA*, the provisions under federal law on the procedure for service and/or enforcement (*Verwaltungs-Vollstreckungsgesetz* – Administrative Enforcement Act) apply. Monetary claims from foreign institutions, however, are enforced not by the *GKV-Spitzenverband*, *DVKA* itself but through the main customs offices. All requests for recovery from Member States are forwarded to the enforcement authorities of the Federal Finance Administration (specifically: the Federal Finance Directorate (Central District) in Potsdam) by the *GKV-Spitzenverband* *DVKA*, with an instruction to enforce the claim against the debtor. The Federal Finance Administration’s enforcement authorities forward the recovery requests to the main customs office with jurisdiction over the debtor which implements the enforcement on the basis of the provisions under federal law. For enforcement under the *Verwaltungs-Vollstreckungsgesetz* an enforceable notification of a claim is sufficient and an enforceability clause is not required. Enforcement instruments from other States of the EU, the EEA and Switzerland are automatically recognised and enforced for the recovery of claims in Germany under Article 84(2) in conjunction with Article 79(1) of Regulation (EC) No 987/2009.

As regards the *Deutsche Rentenversicherung*, we would refer to Annexes 2 and 3 which were drawn up on 18 September 2014 in connection with the Fiscalis 2020 Workshop “Sharing information between tax authorities and other authorities for an effective mutual assistance” and forwarded to DG Taxation and Customs Union for preparation.

Designated institutions

The institutions of the **Deutsche Rentenversicherung** are responsible for contribution claims and claims on the basis of undue payments in the “pensions” sector.

General questions should be addressed to:
Deutsche Rentenversicherung Bund
Geschäftsbereich Rechts- und Fachfragen;
Referat EU-Recht, Abkommensrecht, innerstaatliches Recht mit Auslandsbezug (0332)
10704 Berlin
Germany

Questions on individual cases should be addressed to the competent pension insurance institutions (Annex 4). The *Deutsche Rentenversicherung* takes the view that efforts should be concentrated on enabling the necessary information on competent bodies to be entered in the Master Directory. However, a correct, exhaustive and comprehensible definition of competence is not yet possible using the currently available codes (see question 7).

In the field of **health insurance** the liaison bodies as referred to in Article 1(2)(b) of Regulation (EC) No 987/2009 are, within their respective area of responsibility, the designated institutions for the forwarding and receipt of requests for service and enforcement under Article 75(2) of Regulation (EC) No 987/2009.

The contact details for the *GKV-Spitzenverband, DVKA* are as follows:
GKV-Spitzenverband DVKA
Postfach 20 04 64
53134 Bonn
Telephone: +49 228 9530-0
E-mail: post@dvka.de

In the accident insurance branch, Deutsche Gesetzliche Unfallversicherung (German statutory accident insurance) is the body responsible for sending and receiving requests for enforcement under Article 75(2) of Regulation (EC) No 987/2009.

The contact details are:
Deutsche Gesetzliche Unfallversicherung e. V. (DGUV)
Glinkastraße 40
10117 Berlin
Telephone: +49 30 288 763 644
E-mail: dvua@dguv.de

In the field of family benefits the Bundesagentur für Arbeit (Nuremberg), Familienkasse Direktion is responsible for transmitting and receiving requests pursuant to Article 75(2) of Regulation (EC) No 987/2009 for transmitting and receiving requests concerning claims for contributions due and overpaid benefits within the meaning of Article 3(1)(j) of Regulation (EC) No 883/2004.

The contact details are:
Bundesagentur für Arbeit, Familienkasse Direktion
90327 Nürnberg

Estonia

National procedures

Estonian Unemployment Insurance Fund (EUIF): For the recovery of unduly paid unemployment benefits social security institution EUIF is involved. We do not have special procedures for the recovery of foreign debts. Pursuant to our internal legislation the person has to repay the claim of unduly paid benefits voluntarily or if the person fails to comply with it, the claim shall be recovered through a bailiff. EUIF can directly address the claim to a bailiff who proceeds the case according to a writ of execution.

Estonian Social Insurance Board (ESIB): After the receipt of the recovery claim from the competent institution of another Member State (R-SED + formal decision of the Member State) ESIB will send the notification letter to the person who received unduly payment/overpayment. If this person does not respond, ESIB will forward the claim to the bailiff or make a request for enforcement procedure (in practice, there is only one pending case). If a person receives from ESIB the same type of benefit/pension, then the unduly payment can be withheld to the amount of 20% from the benefit/pension in accordance with the national legislation.

Estonian Health Insurance Fund (EHIF): After the receipt of the recovery claim from the competent institution of another Member State, EHIF will send the notification letter to the person who received unduly payment/overpayment. If this person does not respond, EHIF will forward the claim to the bailiff to make a request for enforcement procedure.

Estonian Tax and Customs Board (ETCB): ETCB is responsible for the recovery of outstanding contributions. After a recovery request is received with the necessary documents (R-SED and documents permitting enforcement in the requesting state) and recovery of the contributions is considered likely, payment orders are issued to the debtor. If they do not begin to pay voluntarily in the defined time period, compulsory execution is initiated. This entails the seizure of bank accounts, assets, attachment of salary etc. If initial recovery is unsuccessful, a bailiff will be involved for further execution.

Designated institutions

Unemployment Benefits - Estonian Unemployment Insurance Fund, Lasnamäe 2, 11412 Tallinn, Estonia, e-mail info@tootukassa.ee, tel+372 614 8500

Family benefits and pensions - Social Insurance Board (Paldiski maantee 80, 15092 Tallinn, e-mail info@sotsiaalkindlustusamet.ee, tel +372 612 1360)

Sickness Benefits – Estonian Health Insurance Fund (Lastekodu 48, 10113 Tallinn, e-mail info@haigekassa.ee, tel +372 669 6630)

Requests for outstanding contributions – Estonian Tax and Customs Board (Lõõtsa 8a, 15176 Tallinn, e-mail emta@emta.ee, tel (+372) 880 0811)

Ireland

National procedures

The Department of Social Protection (DSP) is responsible for the recovery of debts arising from the overpayment of social security benefits or where social security contributions are outstanding.

Where an overpayment has been assessed, DSP prepares a plan on how the recovery of the debt is to be achieved. There are a number of methods available for the recovery by DSP of social security debts, as follows –

- payment of a lump sum by the debtor to DSP,
- regular payments by the debtor to DSP,
- withholding of arrears of social security payments or refunds of social security contributions due to the debtor,
- deduction from social security payments due to the debtor,
- attachment orders to monies held in financial institutions or salary,
- where the debtor has died, recovery from that person's estate, or
- a combination of the above methods.

In addition, DSP may initiate civil proceedings in the Irish Courts to recover significant debts that are outstanding.

Where another EU Member State submits a request to DSP for the recovery of a social security debt and the debtor can be traced, DSP advises that person of the debt that is due and arrangements are made for the recovery of the debt, in accordance with the national procedures. The appropriate SED is returned to the requesting State outlining the action taken in relation to its request.

Where a person has a debt owing to DSP and it is known that that person is residing in another EU Member State, DSP will make contact with the national authorities responsible for social security in that other Member State in order to seek assistance in the recovery of the debt.

Designated institutions

Name: Central Debt Unit, Control Division, Department of Social Protection
Address: Social Welfare Services Office
Carrick on Shannon
Co. Leitrim
Ireland
Email address: CentralDebt@welfare.ie
Telephone No.: 00353-71-9672616

Greece

National procedures

A. Recovery of outstanding contributions

The Social Security Debt Collection Centre (KEAO) was established by Article 101 of Act No 4172/2013 under the Social Insurance Institute — Unified Insurance Fund for Employees (IKA-ETAM) for the purpose of collecting social security debt to social security bodies under the Ministry of Labour, Social Security and Welfare.

The KEAO is responsible for collecting social security arrears for IKA-ETAM, the Insurance Institution for the Liberal Professions (OAEE), the Agricultural Insurance Organisation (OGA) and the Unified Fund of Independent Employees (ETAA) exceeding € 5 000, and debts to these bodies arising from failure to comply with previous arrangements for payment in instalments. The collection of arrears falling outside the KEAO's remit remains the responsibility of the insurance bodies.

A **Single Debtors' Register** has been set up for debts managed by the KEAO.

- **Notifying the debtor**

An 'Debt settlement Invitation' is sent to debtors registered with the KEAO.

Where a debtor fails to respond to the invitation to settle debts (full repayment or debt settlement), an 'Individual Notice of Overdue Debts' is sent pursuant to the Public Revenue Collection Code stating that if they fail to respond within 20 days, the enforced recovery procedure will be initiated.

- **Enforcement measures**

The KEAO identifies debtors who have failed to respond within 20 days of receiving an Individual Notice to settle their debt or to comply with the debt settlement terms agreed for their debt.

Before any enforcement measures are taken, each debtor is assessed individually and a profile is set up on the basis of data from the KEAO's electronic system, cross-checked against the register of the Secretariat-General for Information Systems (Ministry of Finance) and data from the general trade register, etc. The recoverability of the debt and the debtor's risk profile is then determined on the basis of specific criteria. Among the criteria taken into account is the size of the debt, the debtor's behaviour in terms of meeting their obligations (a debtor's reliability profile is strengthened if they pay current contributions together with a reasonable amount towards settling their debt in regular monthly payments) and how long the debt has existed.

The KEAO regional offices are responsible for adopting any enforcement measures.

- **Classifying debts in terms of recoverability**

Debt arrears are divided into recoverable and irrecoverable debts by means of an assessment of their theoretical recoverability. The purpose of this is to identify debts that it would not be cost-effective to attempt to recover on the basis of predetermined, objective criteria. Debts with low or even zero recoverability, such as for firms that have been out of business for years (e.g. firms that have gone bankrupt or are inactive, against which enforced recovery measures have been taken without result or where the debtor is deceased, etc.) are treated as a separate category where, without the debt being written off, collection is not directly pursued.

B. Recovery of unduly paid benefits

State General Accounting Office (pensions, benefits and compensations for retired civil servants)

For amounts up to €15 000 provision is made for a 25% monthly pension deduction until the amount has been fully repaid. For amounts of more than €15 000, an assessment note is issued and sent to the competent local tax office (DOY), which assesses and collects the debt according to the provisions of the Public Revenue Collection Code.

It should be noted that, if the procedure under Articles 75-85 of Regulation (EC) No 987/2009 is deemed, in a legal action brought by the person concerned, as 'seizure' by the competent court under Article 68(1) of Presidential Decree No 169/2007, the pension is neither assigned nor seized, and any related measures are automatically rendered null and void. Third party seizure is allowed only on the basis of a document issued by the competent local tax office (tax authority) for the recovery of a pensioner's established debt to the State (mainly tax debts). Pensions may not be seized if the amount of the debt is less than €1 500. If the debt exceeds this amount, a seizure of up to 25% may be made, but the remaining amount may not be less than €1 500.

IKA-ETAM (insurance body for private sector employees)

- Any amount unduly paid by IKA-ETAM as a cash benefit must be repaid with 5% interest in accordance with its provisions on the enforced recovery of contribution arrears.
In connection with the recovery of unduly paid benefits, interest is payable from the date on which the debtor is informed of the debt if the benefits were received in good faith, but from the date of payment if they were received fraudulently.
- Under IKA-ETAM rules, any arrears may be offset against the sum of the total benefits granted if the beneficiary and the debtor is the same person (if the beneficiary is not identical to the debtor the provisions of the Public Revenue Collection Code apply).
In this case the debt is not assessed by the local tax office, but a procedure is followed whereby the arrears are offset by deduction from amounts still to be paid to the insured person to cover IKA-ETAM claims. Here the requirement that the remaining amount may not be less than €1 500 does not apply (this restriction applies only under the provisions of the Public Revenue Collection Code).
Any deduction from a benefit paid periodically to the insured person in order to amortise their debt may not exceed a third of the benefit granted.
- However, the option of offsetting debts against benefits does not preclude IKA-ETAM from applying statutory enforcement measures to secure its claims.
Consequently, if the amount of the debt is particularly high and cannot be fully offset or risks becoming time-barred, additional measures may be taken, in parallel with the offset, to secure IKA-ETAM's claim in accordance with the Public Revenue Collection Code. The amounts due can be recovered, on the grounds that they were unlawfully received, by taking the following steps: (a) establishing the amount pursuant to Article 2 of the Public Revenue Collection Code, (b) seizing assets held by the debtor and (c) bringing legal action, provided there is evidence that the debtor committed the offence of repeated fraud by unlawfully receiving the benefits in question.

OGA (agricultural insurance body)

Unduly paid benefits are mainly recovered by way of an offsetting procedure, where the sums due are deducted from OGA retirement benefit entitlements in instalments and deducted from pensions paid by other social security bodies.

More specifically:

- Where the debtor having received undue benefits continues to be entitled to a pension from the OGA and the debt exceeds 12 months of pension payments, including increments and allowances, payment of the pension is suspended until the debt is lower than the amount equivalent to 12 monthly pension payments.
- Where the debt is or becomes less than the amount equivalent to 12 monthly pension payments, the debtor retains half of their monthly pension until the debt has been fully repaid.
- Where the debtor is no longer entitled to a pension from the OGA and offsetting by deduction is therefore not possible, a decision is adopted and the debtor is asked to settle their debt.

Designated institutions

Spain

National procedures

Once the request for recovery is received on the correct form, we check whether the form has been completed correctly in accordance with Article 73 et seq. of Regulation (EC) No 987/2009.

In cases where benefits have been paid unduly, we check whether the debtor is receiving any benefits under the Spanish Social Security System. If he or she is, the documentation is forwarded to the Instituto Nacional de la Seguridad Social (INSS) (National Social Security Institute) so that they can deduct the unduly-paid amount from future payments, within permitted limits, until the amount owed has been paid off.

If the person is not receiving benefits, the debt is claimed back directly from him or her.

It is not necessary to involve the courts when a request for recovery is received.

Where social security is concerned, the Tesorería General de la Seguridad Social (General Treasury for Social Security) has responsibility and is the liaison body for the recovery of debts and the repayment of benefits unduly received from other Member States. These matters are managed centrally, in a department called the 'Servicio de Regularización de ingresos y recuperación de deuda' (Service for the Regularisation of Income and the Recovery of Debt), which is attached to the 'Subdirección General de Recaudación en Período Voluntario' (General Subdirectorate for Collection during the Voluntary Payment Period).

The social security institutions are involved.

Designated institutions

Tesorería General de la Seguridad Social [General Treasury for Social Security]
(Subdirección General de Recaudación en Período Voluntario [General Subdirectorate for Collection during the Voluntary Payment Period])

Calle de los Astros 5 y 7
28007 MADRID

JUAN CARLOS HERRAEZ MANCEBO.
Telephone: 915038116
juan-carlos.herraez@seg-social.es

ANA MARÍA RODRIGUEZ GOMEZ.
Telephone: 915038328
ana.rodriguez2@seg-social.es

GONZALO JAMBRINA GONZALEZ.
Telephone: 915037924
gonzalo-alfonso.jambrina@seg-social.es

France

National procedures

Either the offsetting procedure is implemented when the institution pays out benefits similar to the undue benefits being recovered, or a recovery procedure is carried out. Once the foreign claim has been recognised, amicable recovery measures — followed by stronger ones — may be implemented. The procedure involves the competent institutions and civil courts in the event that the implementation measures are challenged.

Designated institutions

Given the organisation of the French social security system, numerous bodies may be involved in the recovery procedure depending on the nature of the debtor's activities (employed, self-employed, working in the agricultural sector or not, etc.) and the risk involved.

The main competent bodies include:

- The URSSAF for the recovery of social contributions paid to employed persons working outside the agricultural sector;
- The RSI for the recovery of contributions concerning self-employed, as well as, as regards the liberal professions, the URSSAF and specific retirement funds;
- The MSA for the recovery of social contributions concerning agricultural employees and self-employed persons in the agricultural sector;
- The CAF for family benefits;
- The CPAM for sickness insurance, maternity, invalidity and death benefits for employees;
- The CARSAT for employees' retirement benefits;
- The RSI for sickness and retirement benefits for self-employed persons working outside the agricultural sector;
- The MSA for sickness, retirement and family benefits concerning employed and self-employed persons working in the agricultural sector.

It is also recommended to consult the French liaison body (CLEISS) as regards the determination of the competent body:

Centre des Liaisons Européennes et Internationales de Sécurité Sociale

11 rue de la tour des Dames
75436 Paris cedex 09
Tel. : +33 1 45 26 33 41
Fax : +33 1 49 95 06 50

Croatia

National procedures

In Croatia there are different competent institutions by branches of social security. The Croatian Pension Insurance Institute is the competent institution for pension benefits and family benefits. The Croatian Health Insurance Fund is the competent institution for sickness, maternity and paternity benefits. The Croatian Employment Service is the competent institution for unemployment benefits. The Ministry of Finance-Tax Authority is competent for the collection of social security contributions. According to the Croatian Act on implementation of EU Regulations on coordination of social security systems, the above mentioned competent institutions are competent for their branch of social security, respectively, including the recovery of unduly paid benefits and outstanding contributions. After receiving a request from the competent institution in another Member State regarding the recovery of unduly paid pension and family benefits, the CPII will try to settle a claim in an out-of-court settlement. If the out-of-court settlement is unsuccessful, the recovery is possible in court proceedings only. The same procedure will be applied by the CHIF for the unduly paid sickness and maternity/paternity benefits and by the CES for unduly paid unemployment benefits.

Designated institutions

Name of the institution competent for the recovery of pension and family benefits:**Croatian Pension Insurance Institute**The address of the institution:

A. Mihanovića3
10000 Zagreb
Republic of Croatia

Website of the institution:

www.mirovinsko.hr

E-mail address:

hzmo-eu@mirovinsko.hr

T ++385 1 4595500

F ++385 1 4595066

Name of the institution competent for the recovery of unemployment benefits:**Croatian Employment Service**The address of the institution:

Savska cesta 64
10000 Zagreb
Republic of Croatia

Website of the institution:

www.hzz.hr

E-mail address:

eupredmeti@hzz.hr

T ++385 1 6126000

F ++385 1 6126033

Name of the institution competent for the recovery of sickness and maternity/paternity benefits:

Croatian Health Insurance Fund

The address of the institution:

Margaretska 3
10000 Zagreb
Republic of Croatia

Website of the institution:

www.hzzo.hr

E-mail address:

Croatian.Health@hzzo.hr

T ++385 1 4806333

F ++385 1 4812606

Italy

National procedures

Our national procedure for the recovery includes:

- (a) Recovery of contributions and *premi*: inclusion in the roll by the recovery Agency. In the case of appeal against the roll, the social security institution use their legal defense.
- (b) Recovery of unduly paid benefits: usually is used the institution's legal assistance. a specific computer procedure is used. If the benefit is in payment, the undue amount is recovered directly on the benefit within the limits prescribed by law; if there are no benefits in payment or the amount of the benefit in payment does not allow the recovery, together with disclosure of amounts, the person is provided with the bank details for the refund. Only in case of recovery of pensions unduly received by the delegate to its collection after the death of the pensioner, the debtor is notified of an enforceable Notice of Charge. The recovery is entrusted to the Recovery Agency.

Designated institutions

- For **family benefits, unemployment, sickness and maternity benefits in cash**:
INPS – Direzione centrale Prestazioni a sostegno del reddito- via Ciro il Grande 21 – 00144 Roma Italia.
person in charge: dott. Luca Sabatini/dott.ssa Rita Santacaterina +390659053421 - dc.prestazionisostegnoreddito@postacert.inps.gov.it
- For **Pensions**:
INPS - Direzione centrale Pensioni, via Ciro il Grande 21 – 00144 Roma Italia.
person in charge: dott. Antonello Crudo/Dott. Alessandro Pulcini +390659054464 – dc.pensioni@postacert.inps.gov.it
- For **contributions**:
INPS – Direzione centrale Entrate, via Ciro il Grande 21 – 00144 Roma Italia.
person in charge: dott.ssa Gabriella Di Michele/dr. Vincenzo Tedesco +390659054565 - dc.entrate@postacert.inps.gov.it
- For **Accidents at work and Occupational diseases** :
INAIL –Direzione Generale – Direzione Centrale Prestazioni Economiche - P.le Pastore, 6 – 00144 Roma 06 54871.

Cyprus

National procedures

In Cyprus the Social Insurance Services is the competent institution for the recovery of unduly paid benefits on behalf of other Member States.

Upon the receipt of the request for recovery, the Head Office contacts the respective District Office where the last known address of the person concerned is and in case he/she is traced is requested to settle the unduly paid benefits within a certain period of time. To this end, the Social Insurance Services have created an account to the accounts department of the Social Insurance Services headquarters where these payments can be effected either as a lump sum payment or in smaller monthly installments.

In case the person concerned fails to respond to our request there is a possibility to take legal action against him before a civil court in line with the provisions of the Cyprus Legislation. Article 85(1) of the Social Insurance Law (N.59(I)/2010) stipulates that any insured person who fails or neglects to pay social insurance contributions commits an offence and if found guilty by the civil court may be sentenced up to one year of imprisonment or be fined up to €3.400 or the court may impose both penalties simultaneously. Until now this procedure has not yet been necessary to be implemented.

Designated institutions

Social Insurance Services
Department of European Union and International Relations
7 Byron Avenue, postal code 1465
Nicosia, Cyprus
Tel: +357 22 401811/875
Fax: +357 22 401664
Email: recagree@sid.mlsi.gov.cy

Latvia

National procedures

When receiving the request on recovery of foreign debts, competent institution makes distinction between outstanding contributions and unduly paid benefits. All requests on recovery of contributions are being forwarded to the national tax authority competent to enforce tax claims on behalf of other Member States according to the national legislation and the Council Directive 2010/24/EU. Requests on recovery of unduly paid benefits are verified by the competent institution (main conditions to engage in the recovery procedure: debtor residence address is in Latvia, the period of limitation has not expired). If the request for recovery is accepted and is to be recovered in accordance with Article 78 of Regulation (EC) No 987/2009 then the competent institution contacts the person providing information as follows: (1) Member State's decision on overpayment of benefits; (2) deadline by which a person may refund the debt and make agreement on repayment schedule; (3) warning of enforcement. If the person has not contacted the institution during the period specified in the letter then the competent institution issues executive orders for the enforcement of the decision. Enforcement decisions are being forwarded to national Sworn Bailiffs for execution. According to the national legislation Sworn Bailiffs are competent authorities for enforcement procedures in Latvia.

Designated institutions

State Social Insurance Agency
International Services Division
Lāčplēša iela 70A
Rīga, LV-1011, Latvia
Phone: +371 67095100, e-mail: spn@vsaa.lv

Lithuania

National procedures

After receiving a request from other Member State regarding recovery of outstanding contributions or unduly paid benefits the competent institution checks according to the data of the register of residents whether the debtor is residing in Lithuania and whether all necessary documents are attached to the SED. Afterwards the debt is recovered under the terms and conditions established by national legislation.

The procedures regarding recovery of unpaid social security contributions and overpaid social security benefits are regulated by different legal acts. Some issues are regulated by the Code of Civil Procedure and not by social security legislation.

According to the Law on State Social Insurance territorial offices of the State Social Insurance Fund Board may enforce the recovery of the social insurance contributions, late payment interest and penalty charges not paid on time in the following ways:

1. by instructing a credit institution to write off the unpaid social insurance contributions, late payment interest and penalty charges from an insurer's account in the credit institution in accordance with the procedure laid down in the Code of Civil Procedure;
2. by instructing the debtor's employer, the payer of a pension, scholarship or allowance to recover the unpaid social insurance contributions, late payment interest and penalty charges to the state social insurance fund;
3. by instructing a credit institution to write off unpaid social insurance contributions, late payment interest and penalty charges from an insurer's deposits with the credit institution and the payable interest;
4. by initiating the opening of bankruptcy proceedings.

Where social insurance benefits have been unlawfully paid through the fault of their recipients, the overpayment shall, by a decision of the director of a territorial office of the State Social Insurance Fund Board, be recovered in respect of any social insurance benefit received by the recipient and paid to this person. 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.

The Law on State Social Insurance Pensions states that a recipient of a pension must give notice to a territorial office of the State Social Insurance Fund Board 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.

In case of overpayment of child benefit, the director of municipality administration takes a decision regarding recovery of overpaid benefit and sends this decision to the person concerned (debtor) with the request to pay the debt in a term specified in the letter. If after

receiving the official letter the person concerned refuses to pay the debt, court proceedings are initiated.

Designated institutions

Lithuania has no single institution responsible for the recovery of foreign debts according to Article 78 of Regulation (EC) No 987/2009. The competent institutions are responsible for the application of recovery provisions according to their competence (the competence is determined by social security sectors). Usually the debts are recovered by territorial offices. Below you can find contact information of central administrations of the institutions concerned.

State Social Insurance Fund Board under the Ministry of Social Security and Labour
Konstitucijos Ave. 12-101
LT-09308 Vilnius, Lithuania
phone +370 5 2724864
fax +370 5 2723641 e-mail info@sodra.lt
(*recovery of social security contributions and social security benefits*)

Foreign Benefits Office under the State Social Insurance Fund Board
Kalvarijų str. 147
LT-08221 Vilnius, Lithuania
fax +370 5 213 66 71
e-mail uzsienis@sodra.lt
(*recovery of pensions*)

Administrations of municipalities according to the place of residence of the person concerned
(*recovery of family benefits and death grants*)

National Health Insurance Fund under the Ministry of Health
Europos Sq. 1
LT-03505 Vilnius, Lithuania
phone + 370 5 2364100
fax +370 5 2364111
e-mail vlk@vlk.lt
(*recovery of expenditure incurred due to inappropriate use of EHIC, except the recovery of health insurance contributions*)

Luxembourg

National procedures

Sickness and Long-term care (CNS)

The *Caisse nationale de santé* (CNS) is competent for the recovery of sickness benefits and long term care benefits unduly paid by institutions of other Member States according to Regulations 883/2004 and 987/2009.

At a first stage, the CNS requests the reimbursement directly to the person concerned who eventually may ask for a reimbursement plan. If there is no follow-up action, a reminder is sent to the person. With no reaction after the reminder, the CNS proceeds to the offsetting on benefits in kind or benefits due by other Luxembourg Public institutions (National mutual assistance). As a last option, the CNS will take legal action.

Caisse nationale de santé
L-2979 Luxembourg
Tél : +352 27 57 - 1

Accidents at work and occupational diseases (AAA)

Firstly, the *Association d'assurance accident* (AAA) sends a letter requesting the recovery of unduly paid benefits directly to the concerned person. If the person is willing to repay the unduly paid benefits, either as a lump sum or in smaller regular instalments, the AAA does not notify any foreign institution.

If the person doesn't reply, a reminder will be sent. If after a certain delay no answer or reimbursement has been received, the AAA summons the concerned person (letter of formal notice) to pay the amount due within a delay of 15 days. The person is furthermore notified that, in case they maintain their refusal to reimburse the unduly paid benefits, the AAA will take legal actions.

If the AAA doesn't receive reimbursement or a proposal of reimbursement within the above mentioned delay, the AAA evaluates the likelihood of recovering the unduly paid benefits. If there's a possibility of recovery, the AAA will take legal actions, if not the AAA will grant a discharge.

Legal actions have, as of today, not been necessary.

Association d'assurance accident
L-2976 Luxembourg
Tél: +352 261915-1
Fax: +352 495335

Pensions (CNAP)

If debtors of the *Caisse nationale d'assurance pension* (CNAP) are residing outside Luxembourg, the CNAP firstly tries to recover unduly paid benefits by amicable means. If this is not possible, the CNAP performs an analysis of the debtor's financial situation (income, movable and immovable property). This analysis is often done with the assistance of social security institutions or other governmental bodies of the country of residence of the debtor.

If possible, the recovery is done by offsetting other social benefits. Otherwise the recovery is done by any other legal proceedings.

Caisse Nationale d'Assurance Pension
L-2096 Luxembourg
Tél: +352 224141-1
Fax: + 352 224141-6443
E-mail: cnap@secu.lu

Family benefits (CAE)

The requesting social security institution submits a request for recovery at our liaison body which transfers it to the *Caisse pour l'avenir des enfants* (CAE) if child benefits are concerned.

First we check if the person is in payment with any benefits in our data base and whether all necessary documents are attached to the SED. If the person is in payment, the person is informed by an official registered letter concerning the foreign request. If the person contests the debt, we ask him to contact the former institution to solve the problem.

Afterwards the debt is recovered under the terms and conditions established by national legislation which consists normally by withdrawing 50% of the child benefits. On demand we sometimes accept installment payments.

If the whole amount is collected, we transfer the sum to the requesting institution. If a contestation has been introduced to the requesting institution we ask if an arrangement has been found before transferring the sum.

If the person is not in payment at our institution or isn't registered in Luxembourg, we inform the liaison body who will check if the person gets other payments in Luxembourg in order to transfer it to the foreign institution.

Caisse pour l'Avenir des Enfants
Service Recouvrement
Boîte postale 394
L-2013 Luxembourg
Tél : +352 477153-416 / 431 /430
cae@secu.lu

Unemployment benefits (ADEM)

In the case of a recovery request concerning benefits unduly paid to a person who receives unemployment benefits from the *Agence pour le développement de l'emploi* (ADEM), a reminder is sent to the debtor with the possibility of a settlement out of court, either by a postponement of payment and/or by spreading out the reimbursement.

Where the recovery out of court is not possible the ADEM proceeds by action for return executed by the Tax Administration.

Agence pour le développement de l'emploi
Boîte postale 1125
L-1011 Luxembourg
Tél: +352 247-88888
contentieux@adem.etat.lu

Social security contributions (CCSS)

All requests for outstanding social security contributions should be addressed to the *Centre commun de la sécurité sociale* (CCSS).

The procedure may be summarised in 4 steps:

1. Upon reception of the request for social security contributions by the competent foreign institution, the CCSS summons the known debtor to pay their debt to the CCSS within 15 days or alternatively to submit a payment schedule.
2. Once the above delay has passed, the CCSS notifies the debtor that a bailiff will be charged with said request forthwith. Once charged with the request, the bailiff proceeds with the debt collection within the legal framework and clears the debt or concludes the case with an insolvency act.
3. Other means of debt collection allow the CCSS to seize social security payments or salaries within the legal limits provided.
4. The pursuit of the case through a court of justice would produce additional fees and thus necessitates the approval of the competent foreign institution.

Centre Commun de la Sécurité Sociale
L-2975 LUXEMBOURG
Tél: +352 40141-1
ccss@secu.lu

National courts:

For amounts less than or equal to EUR 10 000 or wage garnishment: Justices of the Peace

- Luxembourg Justice of the Peace
JP Building
Cité Judiciaire
L-2080 Luxembourg
Tel.: (+352) 475981-1
- Diekirch Justice of the Peace
Bei der Aaler Kiirch
L-9211 Diekirch
Tel.: (+352) 808853-1
- Esch-sur-Alzette Justice of the Peace
Place Norbert Metz
L-4006 Esch-sur-Alzette
Tel.: (+352) 530 529

For amounts greater than EUR 10 000: District Courts

- Luxembourg District Court
TL, CO, JT Buildings
Cité judiciaire
L-2080 Luxembourg
Tel.: (+352) 475981-1
- Diekirch District Court
Maison de l'Orientalion - Résidence du Parc
7, avenue de la Gare
B.P. 164
L-9202 Diekirch
Tel.: (+352) 803214-1

Competent institution for outstanding social security contributions:

- CCSS – Centre commun de la sécurité sociale
Service du recouvrement judiciaire
125, route d'Esch
L-2975 Luxembourg
Tél. : (00352) 40141-1
www.ccss.lu / cca.recouvrement@secu.lu

Designated institutions

See above

Hungary

National procedures

Recovery of outstanding social security contributions:

In Hungary the National Tax and Customs Administration (hereinafter: Tax Authority) is responsible for the recovery of outstanding social security contributions. The Hungarian State Treasury is responsible for keeping the records of outstanding claims concerning compulsory pension insurance, health insurance cash benefit and family support cases. In these cases the requests for recovery are only submitted by the liaison body to the Tax Authority that conducts the enforcement proceedings.

Recovery of unduly received health insurance cash benefits:

Hungarian State Treasury is responsible for the recovery of unduly received health insurance cash benefits, family benefits, pension, benefits in respect of accidents at work and occupational diseases. Persons having received cash benefits unduly are demanded by the insurance institutions in writing within 90 days of payment to repay the benefits. After 90 days of the payment of benefits the insurance institution may claim the benefits if its payment was actionable for the person concerned.

The instrument permitting the enforcement is either a payment warrant or a decision taken by the competent institution. The enforcement procedure is initiated by the institution which disbursed the benefits.

The means of enforcement are, as follows:

- First, the debt can be deducted from the amount of a cash benefits disbursed by the competent institution.
- Second, the Treasury seeks to enforce the claim by collection on bank account.
- Thirdly, if the debtor has no bank account or the collection fails, the amount of the debt is deducted from the income of the debtor or from any cash benefits disbursed by any state authorities e.g. old-age benefits. If these procedures are considered to be unsuccessful, the claim will be enforced as 'public debt' by the Tax Authority, which may seize personal property and real estate too.

Designated institutions

Hungarian State Treasury
Address: H-1054, Budapest, Hold utca 4.
Postal address: H-1138 Budapest, Váci út 188.

Malta

National procedures

Upon receipt of a request for recovery, the following procedure is enacted:

- The application is vetted to confirm that all the necessary documents are attached and that the person/s concerned are actually residing in Malta, and that the address details are correct
- An official letter is sent to the person/s concerned by registered post
- A maximum of 2 subsequent reminders are sent if no reply is received
- If the registered letters are unclaimed the applicant Member State is informed accordingly. In this case no further action can be taken.
- If the registered letters are delivered, and the person/s concerned contact the Department of Social Security, a meeting is set with the person/s concerned in order to discuss the way forward for the recovery of the funds
- If the registered letters are delivered, and no contact is made with the Department of Social Security, the case is forwarded to the Commissioner of Inland Revenue who issues a judicial letter to the person/s concerned
- If the judicial letter remains unanswered, court proceedings are initiated against the person/s concerned

Designated institutions

- International Relations Unit
Department of Social Security
38, Ordnance Street,
Valletta, Malta VLT 2000
Phone: 00356 2590 3420
Email: iru.dss@gov.mt
- Commissioner of Inland Revenue
Block 4, Vincenzo Dimech Street
Floriana, Malta
Phone: 00356 2296 2296
Email: taxpayerservice.ird@gov.mt

Netherlands

National procedures

- Three authorities are involved in recovery in the Netherlands.
 1. The Tax Administration is responsible for collecting and recovering social security contributions and collecting benefits (childcare benefits, supplementary child benefit ('family benefits') and healthcare benefit ('sickness benefit') .
 2. The recovery of excess benefits paid is the responsibility of:
 - (a) the *Sociale Verzekeringsbank (SVB)* [Social Insurance Bank] in the case of old-age pensions, surviving relatives benefits and child benefit
 - (b) the *Uitvoeringsinstituut Werknemersverzekeringen (UWV)* [Employee Insurance Agency] in the case of sickness, disability and unemployment benefits.
 - (c) In the field of health insurance the liaison body as referred to in Article 1(2)(b) of Regulation (EC) No 987/2009 is the designated institution for the forwarding and receipt of requests for service and enforcement under Article 75(2) of Regulation (EC) No 987/2009.
- There are civil procedures for the recovery from relatives of excess pension paid.

Tax Administration approach:

1. Receipt of request for assistance with recovery
2. Assessment: does the request comply with the rules?
3. No: pose questions/ask for the request to be adapted, or refuse it
4. Yes: record debt in national debt register
5. Covering letter with request to debt collector
6. Debt collector recovers debt as own debt

Additional information Tax Administration approach:

In addition to the collection of tax claims, the NTCA is also responsible for the collection of the following social security contributions:

- Algemene Ouderdomswet (AOW) - General Old Age Pensions A
- Algemene nabestaandenwet (Anw) - Surviving Dependants Act
- Wet langdurige zorg (Wlz) - Long-Term Care Act
- Werkloosheidswet (WW) - Unemployment Insurance Act
- Wet op de arbeidsongeschiktheidsverzekering (WAO) - Invalidity Insurance Act

- Wet werk en inkomen naar arbeidsvermogen (WIA) - Work and Income (Capacity for Work) Act
- Ziektewet (ZW) - Sickness Benefits Act

The regulatory tax collection system in the Netherlands is mainly based on the Collection of State Taxes Act 1990 (Invorderingswet 1990) and the General Administrative Law Act (Algemene wet bestuursrecht). Policy regulations are laid down in the Collection Guidelines 2008 (Leidraad Invordering 2008). Guidelines for all civil servants working within the field of tax collection are laid down in the Instruction Tax Collection and Tax Bailiffs (Instructie Invordering en Belastingdeurwaarders).

The main rule applying to creditors is that they have equal rights, unless the law says otherwise. Article 3:279 of the Civil Code (Burgerlijk Wetboek) stipulates, that right of (a possessory pledge ((vuist)pandrecht) and mortgage (hypotheek) have privilege over all other rights unless otherwise stipulated by law. Tax claims have priority pursuant to Article 21 of the Collection of Collection of State Taxes Act 1990 in conjunction with Article 3:279 of the Civil Code (Burgerlijk Wetboek).

The tax collection process distinguishes between the bulk tax collection process and the enforcement recovery process (dwanginvordering). The bulk tax collection process (massale invordering) means a mass collection and refers to the compliant tax debtors (low risk). To a greater extent, this is an administrative and fully automated process. For this low-risk group a different and simplified procedure is used and special possibilities can be applicable.

The enforcement recovery process refers to non-compliant tax debtors (unwilling taxpayers) who need a special severe approach by the tax collector (high risk). Another aspect of the collection process is that the tax collector has specific rules and regulations at his disposal in order to enhance that tax debts are paid in time. Moreover, in case of late payments or non-payments of taxes due, the tax collector could impose an administrative penalty (bestuurlijke boete) with a maximum of € 5.514 for taxes levied by assessment (belasting geheven bij aanslag), like income tax and corporate tax.

The enforcement recovery process begins with a reminder or warning letter (aanmaning) pursuant to Article 11 of the Collection of State Taxes Act 1990, from the date due (after the payment term expired without full payment of the assessment). The costs of the reminder has to be paid by the taxpayer pursuant Article 2 of the State Taxes Collection Act (Kostenwet invordering Rijksbelastingen): € 8 if the tax claim doesn't exceed € 454 otherwise € 17 (2020). The reminder could be sent to the taxpayer after the due date of the assessment. When the taxpayer receives a reminder the assessment has to be paid within fourteen days after the date of the reminder. If the tax claim is not paid in full after the reminder, a writ of execution is issued (uitvaardigen) and served (betekenen) by sending it by regular mail by a central administrative unit, by a fully automated process, sent by mail by the tax collector or served by the tax bailiff (Articles 12 and 13 of the Collection of State Taxes Act 1990). Serving a writ of execution costs the taxpayer minimal € 43 and maximal € 12,677 (2020) per writ of execution pursuant Article 3 (1) of the State Taxes Collection Act. A writ of execution could consist of more than one assessment (even of different nature). In fact according to sound administration (behoorlijk bestuur) it is improper to serve more than one writ of execution on one day resulting in cumulating costs. In such case the costs may not exceed the maximum of € 12,677 (2020).

UWV approach:

- If the client has not contacted the collection department within 6 weeks (during which more reminders are sent) the collection department will send a form (to be fill out by the client) to assess the repayment capacity. If the client still does not respond a

demands for payment will be sent. However, the majority of the clients contacts UWV before this and settles a repayment schedule.

- When the client still refuses to pay we sent an urgent request after two weeks and the client is indebted the extra costs. Then after two weeks we judge if it is useful to take juridical steps. If so we sent a so called warrant (in Dutch 'dwangbevel'). This allows UWV to take some juridical steps. With this warrant we can confiscate someone's salary. We also can enlist the services of a bailiff.
- Once a debtor is in default, UWV must send him a formal collection letter. UWV doesn't need a court order to get a possibility to deduct income/salary/wages, made by the employer of the debtor. UWV can settle this itself. If there is no improvement in his payment pattern a court order (note of attachment) follows, and possibly – as a next and final step – a seizure by the bailiff or through a garnishment.
- In the case the overpayment is due to a breach of the obligation to provide the correct information to UWV, the total debt (fine and recovery) must be repaid within a maximum time-framework of 12 months, by using the full repayment capacity of the beneficiary. This repayment capacity is being defined as the difference between the net income of the debtor and the seizure-free rate (as a last guarantee against impoverishment). Should the repayment capacity be insufficient, then a beneficiary must use his equity and assets to pay for his debts. In case the debtor should refuse to inform UWV about the circumstances involving his partner, UWV has a legal possibility to reduce the seizure-free rate with 50%.
- Remission may occur after a period of three, five or ten years. This depends on the share of the debt that has been repaid, the beneficiary's payment behaviour and the original cause of overpayment (fraud or non-fraud). Only the fine – in case of rule violation or fraud – has to be fully recovered. If the client does not pay on a regular basis (or not at all), we take our enforcement measures. When they are not successful we can write off the debts. When the debt is less than 2269 euro we can write off after 5 years. When the debt is greater than 2269 euro we can write off after 10 years.
- If the client has a repayment capacity of 0 (which means he is already living on social minimum) we yearly check for 10 years whether capacity is still zero in case overpayment was due to fraud. In case of non fraud we yearly check for 5 years.). After this period the debt is remitted.
- If the client has no sufficient income to pay the debt, we can write off the debts. When the debt is less than 2269 euro we can write off after 5 years. When the debt is greater than 2269 euro we can write off after 10 years.

Designated institutions

Belastingdienst [Tax Administration]

Anita ten Hove - Senior Officer Mutual Assistance Unit VAT and Recovery

Stationsstraat 5 | 7607 GX | Almelo | B7.22

Postbus 378 | 7600 AJ | Almelo

The Netherlands

T +31(0)88 15 48 559

M +31 (0)6 29463451 aa.ten.hove@belastingdienst.nl

www.belastingdienst.nl

UWV

Contact information:

- **Policy.** Corine Peeters
Address: UWV, directie SBK, Postbus 58285, 1040 HG Amsterdam,
E-mail: corine.peeters@uwv.nl
Telephone: 0031611036198
- Organisational and legal support: Jurgen Janssen,
Address: UWV, afd. VFV, Postbus 2064, NL-3500 Utrecht,
E-mail: vfvteamexpertise@uwv.nl ,
Telephone: 0031625750671
- Amsterdam executive office for case handling:
Address: UWV, afd. VFV, Postbus 8071, NL-1005 AB Amsterdam
E-mail: vfvamsterdambuitenland@uwv.nl

SVB

Contact information:

Marije van Velzen

Management Advisor Strategy and External Relations

Division Strategy, Law & Communication

Social Security Bank

mvanvelzen@svb.nl

+31 (0)6 311 00 321

CAK (benefits in kind)

Contact information:

- CAK
Postbus 84030
NL 2508 AA Den Haag

Austria

National procedures

The requesting insurance institution submits a legally valid and enforceable instrument along with a request for enforcement. The requested Austrian institution first sends the debtor a payment demand and, if necessary, an additional notice. If the demand for payment is unsuccessful, an application for enforcement is filed with the competent enforcement court, requesting a declaration of enforceability of the foreign enforcement instrument. The court then takes the appropriate enforcement measures. The content of the bailiff's report is communicated to the requesting party, and a request for payment of enforcement costs is made if enforcement is not successful. If enforcement is successful, the amount is remitted to the requesting party.

Designated institutions

Poland

National procedures

Proceedings for the situation when an insurance company acts as an independent enforcement body (e.g. ZUS).

Proceeding aiming at recovering upon request of another Member State is conducted on the basis of the instrument permitting enforcement issued by applicant party, without its replacement or supplementation. The foreign instrument permitting enforcement is then delivered to a person appointed by the Director of the ZUS branch in Opole together with a cover letter, which also contains information on appeals. When possible, the Director performs a seizure of asset by delivering the notice of seizure of the claim to a person obliged and to the debtor (e.g. bank, employer, etc.). Payments for the claimed receivables are transferred to the ZUS branch Director, who monitors the course of enforcement and supervise its regularity. The claim included in the applying institution request is redeemed after the amount payable expressed in Polish currency has been satisfied as well as the late payment interest calculated in accordance with Polish legislation, from the date of substitute instrument permitting enforcement establishment to the date of payment. ZUS is entitled to independent use of only some enforcement measures, which include: remuneration, social insurance benefits, social pension as well as cash receivables and bank accounts. In case of other assets, ZUS transfers the instrument permitting enforcement to other enforcement body, i.e. court enforcement officer or the head of the tax office, for instance to implement the mortgage foreclosure. The seizure of movable and immovable property is outside the scope of rights of ZUS and therefore to request in this scope needs to be directed to the court enforcement officer or the head of the tax office. The abovementioned bodies conduct the enforcement proceedings by means of two different enforcement procedures, i.e. court enforcement and administrative enforcement. In the framework of available measures they may perform the seizure and selling of the movable and immovable property on the auction. In order to initiate the mortgage foreclosure, it is necessary for the creditor to make the advance payment in order to produce a protocol of description and to estimate its value. At the same time, in case of ineffectiveness of execution, the creditor must take into account the risk of losing the amount of the advance payment. In case of the possibility to initiate the execution for a foreign institution, prior to undertaking of further actions the ZUS shall request that this institution assure the repayment of the costs incurred. Further enforcement proceedings depend on the preliminary agreement on the part of the applying institution to repay possible expenditures in case when they cannot be recovered by the person obliged.

Proceedings for the situation when an insurance company do not act as an independent enforcement body (e.g. KRUS).

The Agricultural Social Insurance Fund (Kasa Rolniczego Ubezpieczenia Społecznego, KRUS) is not an enforcement body and it does not have the possibility of recovering on the basis of instrument permitting enforcement established by a foreign institution pursuant to articles 75–85 of the Regulation No. 987/2009. Therefore, when a foreign insurance company requests for recovery upon KRUS in relation to unduly collected benefits and the person obliged to recovery is not currently beneficiary of the KRUS (they have no possibility of deduction from currently paid out benefits), the KRUS organisational unit acting as competent institution in the scope of pension i.e. Local Office of KRUS in Ostrów Wielkopolski (Placówka Terenowa KRUS w Ostrowie Wielkopolskim) or Regional Branch of KRUS in Krakow – Department of Foreign Benefits in Nowy Sącz (Oddział Regionalny KRUS w Krakowie – Wydział Świadczeń Zagranicznych w Nowym Sączu) shall inform the foreign institution by filling the R018 form “Reply to request for

recovery/precautionary measures", that the recovery is not possible under the legislation and the practices used by the requested party. KRUS indicates Polish enforcement bodies, i.e.:

- Head of the tax office competent for the place of residence of the person obliged to return the overpayment (the address is provided),
- Director of the ZUS branch in Opole if the person to whom the request refers is entitled to the benefits payable by ZUS (the address is provided).

In case of recovery outstanding contributions the Regional Branch of KRUS in Opole (designated institution) acts as the intermediary institution, which send the enforcement title of the "applicant party" with the form R017 (Request for recovery/precautionary measures) to the enforcement body for execution. In this case the enforcement title is directly recognized as an instrument permitting the enforcement of a claim by the Polish enforcement body.

Polish institutions competent in the scope of benefits from special social insurance systems, family benefits, unemployment benefits do not act as an independent enforcement body. This means that the requests for recovery for payment of these benefits, as in the case of procedure used by KRUS presented above, must be addressed to the head of the tax office competent for the place of residence of the person obliged to recovery.

In order to enforce recovery of the costs of health benefits in kind used by a given person in another Member State in the framework of the coordination system, at the expense of the NFZ, despite not being entitled to such benefits (e.g. during the validity period of the European Health Insurance Card, but after expiry of the right to benefits), if the debtor fails to respond to a request for payment twice, the NFZ brings an action to a common court. After obtaining an enforcement title in the form of a judgment or an order for payment, the NFZ petitions the court for issuing a writ of execution and then, on the basis of the enforcement title, requests a selected court enforcement officer for enforcement of claims on debtor's income or assets.

Designated institutions

1. Recovery of general social insurance system contributions and benefits (handled by the ZUS):
 - (a) Liaison body:
Centrala Zakładu Ubezpieczeń Społecznych – Departament Realizacji Dochodów
ul. Szamocka 3, 5 01-748 Warszawa
tel.: +48 22 6671122, email: PL990000RD@zus.pl
 - (b) Designated institution:
Oddział ZUS w Opolu – Wydział Realizacji Dochodów
ul. Wrocławska 24 45-701 Opole
tel.: +48 77 4511030, email: PL240000RD@zus.pl

2. Recovery of farmers' social insurance system contributions and benefits (handled by the KRUS), the tasks in the area of enforcement of claims are performed by the Minister of Finance and enforcement bodies subordinate to the Minister. The KRUS is not an enforcement body. The enforcement body is head of the tax office competent for the place of residence of the person obliged to return the overpayment (there are over 300 tax offices)
3. Recovery of benefits from special social insurance systems, family benefits, unemployment benefits, health benefits in kind, the tasks in the area of enforcement of claims are also performed by the Minister of Finance and enforcement bodies subordinate to the Minister. The body is the head of the tax office competent for the place of residence of the person obliged to return the dues (there are over 300 tax offices). Applications can be submitted via:
 - (a) The institutions competent for special social insurance systems – in the case of benefits from special social insurance systems (there are five such institutions, their details can be found in the Institution Repository),
 - (b) Regional Social Policy Centres (Regionalnych Ośrodków Polityki Społecznej, ROPS) – in the case of family benefits (there are 16 such Centres, their details can be found in the Institution Repository),
 - (c) Voivodeship Labour Offices (Wojewódzkich Urzędów Pracy, WUP) – in the case of unemployment benefits (there are 16 such Offices, their details can be found in the Institution Repository).
 - (d) Recovery of claims arising from unduly provided health benefits in kind at the request of the applicant party, as referred to in art. 78 of the Regulation of the European Parliament and Council (EC) No. 987/2009 belongs to the heads of the tax office (Naczelników Urzędów Skarbowych) competent for the place of residence of the person concerned, to carry out administrative enforcement pursuant to art. 79 of Regulation 987/2009. Applications with a complete set of documents, in particular with a copy of an enforcement title issued in the Member State of the applicant party, should be submitted to the provincial branches of the National Health Fund (their details can be found in the Institution Repository), which then direct them to the heads of the tax office.

Portugal

National procedures

Recovery of foreign claims involves two institutions in the social security system, the ISS (Instituto da Segurança Social, Institute of Social Security) and the IGFSS (Instituto de Gestão Financeira da Segurança Social, Institute for the Financial Management of Social Security).

The ISS is the body responsible for receiving/sending all applications for recovery. As the requested institution it is responsible for identifying/locating the beneficiary/debtor, for attempting to obtain voluntary payment of the debt and for returning the corresponding sum to the applicant Member State.

When no voluntary payment is made, the ISS looks into the possibility of offsetting the debt against any benefits granted to the beneficiary under the Portuguese social security system pursuant to Regulation (EC) No 987/2009.

When no benefits are granted or the offset does not cover the entire debt the request is sent to the IGFSS for enforced recovery measures.

Under Portuguese legislation the IGFSS is the institution responsible for enforced recovery of debts to social security resulting from either unpaid contributions or undue benefits.

Enforced recovery, including any enforcement proceedings, is carried out by procedural enforcement sections that are specific to the social security system and incorporated in the IGFSS.

Designated institution

The designated institution in Portugal responsible for receiving/sending all applications for offset/recovery is the following:

Instituto da Segurança Social, IP (Institute of Social Security)
Unidade de Coordenação Internacional (International Coordination Unit)
Av. 5 de Outubro, 175
1069-451 Lisboa
e-mail: ISS-Internacionais@seg-social.pt
ISS-Internacionais-Cobranca@seg-social.pt
Phone number: + 51 300 510 300

Romania

National procedures

- - The competent authority dealing with these requests is the Romanian tax authority (National Agency for Fiscal Administration);
- - Recovery procedure – replace the enforcement title of the applicant MS with a national enforcement title which must be served to the person concerned together with summon. Seizure on bank accounts, income, on assets and selling the seized assets.

Designated institutions

The competent authority in Romania regarding recovery of social security contributions, unemployment insurance contribution, contribution to Health Insurance and insurance contributions for work accidents and occupational diseases, contributions for pension insurance, undue benefits and other contributions owed by natural and legal persons that have status of employer, is the National Agency for Fiscal Administration.

Address: 17 Apolodor Street
Sector 5,
050741 Bucharest
Romania
email: colaborare.interstatala@anaf.ro
<https://www.anaf.ro>

Slovenia

National procedures

Pension insurance

Regarding the procedure of the recovery of the debt established on the basis of a foreign enforceable decision the Pension and Disability Insurance Institute (hereinafter Institute) has concluded an agreement on collaboration in tax recovery procedures with the Financial Administration of the Republic of Slovenia. When the Institute receives a recovery claim from a foreign pension insurance agency, it checks whether the decision is enforceable under the national legislation. Under Article 79 of the Regulation 987/2009 an enforceable recovery title shall automatically be deemed as the Institute's enforceable title. On the basis of the aforementioned legal basis the Institute initiates an enforcement procedure in its own name and for its own account. Thereupon the Financial Administration carries out all the acts of execution and transfers the amounts levied into the Institute's account. Once the debt has been satisfied in full, the amounts levied are transferred by the Institute into the account of a foreign pension insurance agency. Exceptionally, where it is the case of a high debt amount, also portions of the debt collected are transferred to a foreign pension insurance agency.

Designated institutions

- (a) Debts related to pension insurance benefits and contributions
ZPIZ Slovenije
Kolodvorska 15
1518 Ljubljana
Tel.: +386 147 45 100
Email: informacije@zpiz.si
Internet: www.zpiz.si
- (b) Debts related to health insurance benefits and contributions
Zavod za zdravstveno zavarovanje Slovenije
Miklošičeva cesta 24
1507 Ljubljana
Tel.: +386 1 30 77 200
Email: DI@zzzs.si
Internet: www.zzzs.si
- (c) Debts related to unemployment benefits and contributions
ZAVOD REPUBLIKE SLOVENIJE ZA ZAPOSLOVANJE
Rožna dolina, cesta IX / 6
1000 LJUBLJANA
Tel: + 386 479-09-00
Email: zrsz@ess.gov.si
Internet: www.ess.gov.si

- (d) Debts related to family benefits and contributions
CENTER ZA SOCIALNO DELO LJUBLJANA
CENTRALNA ENOTA ZA STARŠEVSKO VARSTVO IN DRUŽINSKE
PREJEMKE
Einspielerjeva ulica 6,
1000 Ljubljana
Tel.: +386 1 4342 312
Email: gpcsd.ce@gov.si
Internet: WWW.CSD-LJ-BEZIGRAD.SI/CE.HTMSLOVAK REPUBLIC

Slovak Republic

National procedures

The field of action of the Social Insurance Agency (SIA) is defined in the Act No 461/2003 Coll. on social insurance (hereinafter referred to as the 'Social Insurance Act'), which also includes provisions relating to the competence of the SIA for recovery. According to section 148 of the Act on social insurance, SIA enforcement of a claim on social contributions, benefits, compensations unpaid to SIA by third parties, fines and penalties ex officio by administrative performance under the Social Insurance Act and under the Act No. 233/1995 Coll. on Enforcement Authorities and Execution.

By the recovery application receiving, SIA considers first its competence to deal with the case. In case of lack of competence the SIA sent to the applicant an advice with the original application

The SIA will start the recovery procedure if the application meets the requirements of the legislation of the EU and legislation of the Slovak Republic.

SIA notifies in writing to debtor the sum of the debt together with copy of foreign execution title. Determines the appropriate time for payment of the debt, and warns the debtor on the possibility of enforcing the decision.

In the case of inactivity of the debtor the SIA starts a recovery procedure through the administrative proceedings i.e., by enjoyment of a claim (blocking a bank account), recovery the claim by deducting from the wage and or benefits received. If SIA will not be able to satisfy the claim for any of the above mentioned procedures, it starts enforce a claim by execution proceedings through the court executor. The debt is increased by the charges for execution.

In the case of applications for recovery of health insurance contributions is the designated institution in the Slovak Republic the Health Care Surveillance Authority (HCSA). The Slovak HCSA is responsible also for communication via SED R 015 and SED R 016 with foreign institution regarding to recovery of health insurance contributions.

The essential part of the SED R 017 is original or certified copy of the decision which has to be in Slovakia execute. If is the application for recovery of health insurance contributions appropriate according to national legislation, HCSA starts recovery procedure through executor.

Implementation of recovery is carried out based on verified execution title.

Recovery – the process carried out by the Office of Labour, Social Affairs and Family

After receiving a request for recovery of unduly paid family benefits abroad, the Office of Labour, Social Affairs and Family with the local and subject-matter jurisdiction (hereinafter only "OLSAF") considers, as the first thing, whether there are relevant grounds to deal with the case concerned and then it reviews the eligibility of the request and its amount.

In justified cases, the OLSAF commences the recovery procedure provided that the request complies with the requirements set out by legal regulations of the EU and the Slovak Republic.

The OLSAF will inform the debtor about the claim concerned and request either settlement of the debt or provision of necessary supporting documents and information where the

debtor has already settled the debt in full in the meantime or where the debtor has been repaying it based on a repayment schedule agreed with the institution for which the claim has arisen. The OLSAF will inform the competent foreign institution about established facts and impose the obligation on the debtor to prove to the OLSAF regular repayment of the debt.

In case of the debtor's inactivity or failure to cooperate and where the debtor receives in the SR family benefits in the SR comparable with those based on which the debt towards a foreign institution has arisen, the OLSAF will inform the debtor about the possibility of application of Article 72 (unduly paid benefits) and Article 78 (recovery) of Regulation (EC) No 987/2009, as amended, and based on the debtor's consent, the benefits to which entitlement arises will not be paid to the debtor but they will accrue in a special account kept by the OLSAF from which always the OLSAF will remit, always by the end of a relevant calendar year, the accrued amount to the foreign institution until full repayment of the debt.

If no family benefits are paid to a family in the Slovak Republic, the OLSAF proceeds in compliance with applicable regulations and commences the debt recovery procedure through enforcement proceedings under relevant laws of the Slovak Republic.

As concerns family benefit recovery requests, the Office of Labour, Social Affairs and Family with the local and subject-matter jurisdiction is the competent institution in the Slovak Republic. The recovery procedure is implemented based on a verified enforceable title.

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In case of the debtor's inactivity or failure to cooperate and where the debtor receives in the SR family benefits in the SR comparable with those based on which the debt towards a foreign institution has arisen, the OLSAF will inform the debtor about the possibility of application of Article 72 (unduly paid benefits) and Article 78 (recovery) of Regulation (EC) No 987/2009, as amended, and based on the debtor's consent, the benefits to which entitlement arises will not be paid to the debtor but they will accrue in a special account kept by the OLSAF from which always the OLSAF will remit, always by the end of a relevant calendar year, the accrued amount to the foreign institution until full repayment of the debt.

If no family benefits are paid to a family in the Slovak Republic, the OLSAF proceeds in compliance with applicable regulations and commences the debt recovery procedure through enforcement proceedings under relevant laws of the Slovak Republic.

As regards a family benefit recovery requests, the Office of Labour, Social Affairs and Family with the local and subject-matter jurisdiction is the competent institution in the Slovak Republic. The recovery procedure is implemented based on a verified enforceable title.

Designated institutions

Designated institution for benefits in kind recovery

Health Care Surveillance Authority - <http://www.udzs-sk.sk>

Želova 2
829 24 Bratislava

Contact information for courts: www.justice.gov.sk

The list of the courts in Slovakia:

<http://www.justice.gov.sk/Stranky/Sudy/SudZoznam.aspx>

The list of Enforcement Authorities: www.ske.sk

<http://www.ske.sk/zoznam-exekutorov/>

Designated institution for sickness cash benefits, unemployment benefits, pensions, benefits at accidents at work and occupational disease

The Social Insurance Agency (SIA) - headquarters - www.socpoist.sk

Sociálna poisťovňa - ústredie

Ul. 29. augusta 8-10

813 63 Bratislava

Designated institution for family benefits and death grant

Central Office of Labour, Social Affairs and Family (COLSAF) - www.upsvar.sk

Ústredie práce, sociálnych vecí a rodiny v Bratislave

Špitálska 8

812 67 Bratislava

Finland

National procedures

Outstanding contributions: Finnish Centre for Pensions (ETK) receives the requests for recovery but the recovery process is handled by the local enforcement authorities (for more information, see www.oikeus.fi/ulosotto/en). ETK acts as a representative and oversees that the request goes through. When ETK receives the request, it checks whether all the preconditions for the request according to the Regulations are met. If not, ETK sends an R-SED to the requesting state for more information or rejects the request. If all preconditions are fulfilled, ETK sends the request to the enforcement authority and informs the requesting institution of the measures taken.

Unduly paid benefits: The request will be handled according to the type of benefit the claim concerns. Requests concerning pension benefits can be sent to the Finnish Center for Pensions (ETK), to the pension provider (if known) or to the Social Insurance Institution (Kela). Requests of unemployment benefits (earnings-related allowance) should be sent to the unemployment fund (if known) and requests of accident at work benefits to the Finnish Workers' Compensation Center (TVK). Requests concerning all other benefits, including basic unemployment benefits, should be sent to the Social insurance Institution (Kela). The institution who receives the request can try to recover the amount itself or assign the request to the local enforcement authorities.

Designated institutions

- Kela's Overpayment Recovery Centre (recovery of unduly paid pensions and other benefits)
P.O.Box 31
00056 KELA
Finland
tel. +358 20 634 4942
ulkomaanperinta@kela.fi
- Finnish Centre for Pensions (ETK) (outstanding contributions, unduly paid pension benefits)
UM / Recovery
FI-00065 Eläketurvakeskus
Finland
www.etk.fi
tel. +358 29 411 20
ulkomaiset.elakeasiat@etk.fi
- Workers' Compensation Center (TVK) (accident at work benefits)
Itämerenkatu 11-13
00180 HELSINKI
FINLAND
www.tvk.fi
tel. +358 404 504210
korvaustoimi@tvk.fi

- Contact details for the unemployment funds (earnings-related unemployment benefits):
www.tyj.fi/eng/unemployment_funds_/contact_details_for_the_unemployment_funds/

Sweden

National procedures

Kronofogden (the Swedish Enforcement Authority) is responsible for the recovery/enforcement of all private and public claims. Our authority investigates if a debtor owns attachable assets and makes distraint decisions of debtor's assets.

Designated institutions

Kronofogdemyndigheten
Competent Authority Team
SE-106 65 Stockholm
E-mail: bmt.eu@kronofogden.se
Phone number: +46 10 578 30 70

United Kingdom

National procedures

Where the debt relates to a family benefit debt or insurance contributions debt, the debt will be managed by HM Revenue and Customs (HMRC) which is a tax authority. Where the debt relates to another social security benefit the debt is managed by the Department for Work and Pensions (DWP). Once HMRC/DWP is notified of the debt, recovery action will be undertaken using the same legal and administrative procedures as for a similar UK debt.

Various debt recovery proceedings can be undertaken in the UK, but both the law and administrative practice vary across England and Wales, Scotland and Northern Ireland.

Where the debtor is living in England, Wales or Northern Ireland, tax officials working for HMRC can seize a debtor's moveable assets without the sanction of a court order.

Recovery action can also be taken through the High, County or Magistrates' courts. In Scotland proceedings may also be commenced by the issue of a Summary Warrant or an application can be made for an Ordinary Cause Decree. But it is not possible to take proceedings in the Magistrates' Court, to issue a Summary Warrant in Scotland, or for a tax official to seize a debtor's assets unless the debtor is resident in the UK.

Designated institutions

There is no single team e-mail or phone number for the responsible institutions:

DWP Tyneview Park
Mail Handling Site A
Wolverhampton
Great Britain
WV98 1LW

HMRC has two designated institutions responsible for recovery matters:

1. UK019 is responsible for sending and receiving recovery requests for contribution debts and family benefit debts. Their contact details are:

HM Revenue and Customs
Debt Management & Banking
St Mungo's Road
Cumbernauld
G70 5TR
United Kingdom

2. UK020 is responsible for sending recovery requests for family benefit debts. They do not receive requests. Their contact details are:

HM Revenue and Customs
City Centre House
30 Union Street
Birmingham
West Midlands
B2 4AD
United Kingdom

Iceland

National procedures

Unduly paid benefits from the Social Security Administration: The first step in reclaiming the overpaid benefits is to inform the beneficiary formally about the overpayment and to encourage him to repay the debt in accordance with a repayment plan proposed by the administration. The beneficiary can also negotiate repayment arrangements.

According to the social security legislation the Social Security Administration can deduct overpaid benefits from benefits due. If that is not possible the overpayment is collected by other methods.

If the claim is not paid according to the repayment plan and it is not possible to deduct the overpayment from future benefits according to the plan the second step is to send the debtor two warnings. If the claim is not paid at that stage it will be sent for collection to a governmental enforcement authority which is competent to collect claims within all legal means.

If the beneficiary is entitled to benefits from other MS the Social Security Administration may also request deduction of the overpaid amount from the benefits due in that other MS in accordance with offsetting rules of the coordination regulations.

Outstanding contributions: The competent authority with regard to the general social security contribution is the Directorate of Internal Revenue. With regard to contributions to the employment pension scheme the relevant pension fund is competent.

Designated institutions

Tryggingastofnun,
Social Insurance Administration
Hlíðarsmári 11
201 Kópavogur
Tel: + 354 560 44 00
erlendmal@tr.is

Sjúkratryggingar Íslands
Icelandic Health Insurance
Vínlandsleið 16,
113 Reykjavík
Tel: + 354 515 0000
international@sjukra.is

Vinnumálastofnun
Directorate of Labour
Kringlunni 1
103 Reykjavík
Tel: + 354 515 4800
postur@vmst.is

Skatturinn

Directorate of Internal Revenue

Laugavegur 166

150 Reykjavík

Tel: + 354 442 1000

rsk@rsk.is

Liechtenstein

National procedures

Liaison Body for recovery is the Old Age and Survivors' Insurance of Liechtenstein (Gerberweg 2, 9490 Vaduz, www.ahv.li). The request of a foreign social security institution will be forwarded by the Liaison Body to the court (Landgericht des Fürstentums Liechtenstein). If the request is successful paid the payment will be transferred directly to the foreign institution (from court or from Liaison Body). If the request is not successful the foreign institution will be informed by the Liaison Body or by the court.

Designated institutions

Old Age and Survivors' Insurance of Liechtenstein
Gerberweg 2, 9490 Vaduz, www.ahv.li

Norway

National procedures

Designated institutions

Switzerland

National procedures

Upon request of a social security institution, the Central Compensation Office (CCO) will call upon the debtor to pay the claim. If enforcement measures are required, the CCO can start debt-collection proceedings with the competent Swiss debt enforcement office. Debtors have the possibility to contest the claim in an additional court proceeding. Both procedures are subject to costs, which have to be paid by the requesting social security institution in case of insolvency of the debtor.

Swiss social security institutions cannot obtain information on the debtor's assets. It is only possible to check if the debtor already has other pending recovery actions before starting debt-collection proceedings.

Designated institutions

Requests for information (art. 76 Reg. 987/2009) and requests for notification (art. 77 Reg. 987/2009):

Central Compensation Office CCO
International administrative assistance
Avenue Edmond-Vaucher 18
P.O. Box 3100
1211 Geneva 2
Phone +41 58 461 91 34
Fax +41 58 461 86 77
E-Mail: EAI-134@zas.admin.ch
www.zas.admin.ch

Requests for recovery (art. 78 et seq. Reg. 987/2009):

Central Compensation Office CCO
Recouvrement
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Requests for offsetting (art. 72 et seq. Reg. 987/2009) have to be sent directly to the Swiss social security institution that pays out the benefits to be offset. The Central Compensation Office (CCO) can only provide information about the competent institution concerning old-age and invalidity benefits.

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