

PROTOCOL
ON ADMINISTRATIVE COOPERATION AND COMBATING FRAUD
IN THE FIELD OF VALUE ADDED TAX
AND ON MUTUAL ASSISTANCE FOR THE RECOVERY OF CLAIMS
RELATING TO TAXES AND DUTIES

TITLE I

GENERAL PROVISIONS

ARTICLE PVAT.1

Objective

The objective of this Protocol is to establish the framework for administrative cooperation between the Member States and the United Kingdom, in order to enable their authorities to assist each other in ensuring compliance with VAT legislation and in protecting VAT revenue and in recovering claims relating to taxes and duties.

ARTICLE PVAT.2

Scope

1. This Protocol lays down rules and procedures for cooperation:

- (a) to exchange any information that may help to effect a correct assessment of VAT, monitor the correct application of VAT, and combat VAT fraud; and
 - (b) for the recovery of:
 - (i) claims relating to VAT, customs duties and excise duties, levied by or on behalf of a State or its territorial or administrative subdivisions, excluding the local authorities, or on behalf of the Union;
 - (ii) administrative penalties, fines, fees and surcharges relating to the claims referred to in point (i) imposed by the administrative authorities that are competent to levy the taxes or duties concerned or carry out administrative enquiries with regard to them, or confirmed by administrative or judicial bodies at the request of those administrative authorities; and
 - (iii) interest and costs relating to the claims referred to in points (i) and (ii).
2. This Protocol does not affect the application of the rules on administrative cooperation and combating fraud in the field of VAT and assistance for the recovery of claims between Member States.
3. This Protocol does not affect the application of the rules on mutual assistance in criminal matters.

ARTICLE PVAT.3

Definitions

For the purpose of this Protocol, the following definitions apply:

- (a) "administrative enquiry" means all the controls, checks and other action taken by the States in the performance of their duties with a view to ensuring the proper application of the VAT legislation;
- (b) "applicant authority" means a central liaison office or a liaison department of a State which makes a request under Title III;
- (c) "automatic exchange" means the systematic communication of predefined information to another State, without prior request;
- (d) "by electronic means" means using electronic equipment for the processing (including digital compression) and storage of data, and employing wires, radio transmission, optical technologies or other electromagnetic means;
- (e) "CCN/CSI network" means the common platform based on the common communication network ("CCN") and common system interface ("CSI"), developed by the Union to ensure all transmissions by electronic means between competent authorities in the area of taxation;
- (f) "central liaison office" means the office designated pursuant to Article PVAT.4(2) with the principal responsibility for contacts for the application of Title II or Title III;

- (g) "competent authority" means the authority designated pursuant to Article PVAT.4(1);
- (h) "competent official" means any official designated pursuant to Article PVAT.4(4) who can directly exchange information under Title II;
- (i) "customs duties" means the duty payable on goods entering or leaving the customs territory of each Party in accordance with the rules set out in the customs legislation of the respective Parties;
- (j) "excise duties" means those duties and charges defined as such under the domestic legislation of the State in which the applicant authority is located;
- (k) "liaison department" means any office other than the central liaison office designated as such pursuant to Article PVAT.4(3) to request or grant mutual assistance under Title II or Title III;
- (l) "person" means any person as defined in point (l) of Article 512 of this Agreement;¹
- (m) "requested authority" means the central liaison office, the liaison department or, as far as cooperation under Title II is concerned, the competent official who receives a request from a requesting or an applicant authority;

¹ For greater certainty and in particular for the purposes of this Protocol, it is understood that the term "person" includes any association of persons lacking the legal status of a legal person but recognized under applicable law as having the capacity to perform legal acts. It also includes any other legal arrangement of whatever nature and form, having legal personality or not, which conducts transactions which are subject to VAT or which is liable for the payment of the claims referred to in point (b) of Article PVAT.2(1) of this Protocol.

- (n) "requesting authority" means a central liaison office, a liaison department or a competent official who makes a request for assistance under Title II, on behalf of a competent authority;
- (o) "simultaneous control" means the coordinated checking of the tax situation of a taxable person or of two or more related taxable persons organised by two or more States with common or complementary interests;
- (p) "Specialised Committee" means the Trade Specialised Committee on Administrative Cooperation in VAT and Recovery of Taxes and Duties;
- (q) "spontaneous exchange" means the non-systematic communication, at any moment and without prior request, of information to another State;
- (r) "State" means a Member State or the United Kingdom, as the context requires;
- (s) "third country" means a country that is neither a Member State nor the United Kingdom;
- (t) "VAT" means value added tax pursuant to Council Directive 2006/112/EC on the common system of value added tax for the Union and means value added tax pursuant to the Value Added Tax Act 1994 for the United Kingdom.

ARTICLE PVAT.4

Organisation

1. Each State shall designate a competent authority responsible for the application of this Protocol.

2. Each State shall designate:
 - (a) one central liaison office with the principal responsibility for the application of Title II of this Protocol; and
 - (b) one central liaison office with the principal responsibility for the application of Title III of this Protocol.
3. Each competent authority may designate, directly or by delegation:
 - (a) liaison departments to exchange directly information under Title II of this Protocol;
 - (b) liaison departments to request or grant mutual assistance under Title III of this Protocol, in relation to their specific territorial or operational competences.
4. Each competent authority may designate, directly or by delegation, competent officials who can directly exchange information on the basis of Title II of this Protocol
5. Each central liaison office shall keep the list of liaison departments and competent officials up-to-date and make it available to the other central liaison offices.
6. Where a liaison department or a competent official sends or receives a request for assistance under this Protocol, it shall inform its central liaison office thereof.

7. Where a central liaison office, a liaison department or a competent official receives a request for mutual assistance requiring action outside its competence, it shall forward the request without delay to the competent central liaison office or liaison department, and shall inform the requesting or applicant authority thereof. In such a case, the period laid down in Article PVAT.8 shall start the day after the request for assistance has been forwarded to the competent central liaison office or the competent liaison department.

8. Each Party shall inform the Specialised Committee of its competent authorities for the purposes of this Protocol within one month of the signature of this Agreement and of any changes regarding those competent authorities without delay. The Specialised Committee shall keep the list of competent authorities updated.

ARTICLE PVAT.5

Service level agreement

A service level agreement ensuring the technical quality and quantity of the services for the functioning of the communication and information exchange systems shall be concluded according to a procedure established by the Specialised Committee.

ARTICLE PVAT.6

Confidentiality

1. Any information obtained by a State under this Protocol shall be treated as confidential and shall be protected in the same manner as information obtained under its domestic law.
2. Such information may be disclosed to persons or authorities (including courts and administrative or supervisory bodies) concerned with the application of VAT laws and for the purpose of a correct assessment of VAT as well as for the purpose of applying enforcement measures including recovery or precautionary measures with regard to claims referred to in point (b) of Article PVAT.2(1).
3. The information referred to in paragraph 1 may also be used for assessment of other taxes and for assessment and enforcement, including recovery or precautionary measures, with regard to claims relating to compulsory social security contributions. If the information exchanged reveals or helps to prove the existence of breaches of the tax law, it may also be used for imposing administrative or criminal sanctions. Only the persons or authorities mentioned in paragraph 2 may use the information and then only for purposes set out in the preceding sentences of this paragraph. They may disclose it in public court proceedings or in judicial decisions.
4. Notwithstanding paragraphs 1 and 2, the State providing the information shall, on the basis of a reasoned request, permit its use for purposes other than those referred to in Article PVAT.2(1) by the State which receives the information if, under the legislation of the State providing the information, the information may be used for similar purposes. The requested authority shall accept or refuse any such request within one month.

5. Reports, statements and any other documents, or certified true copies or extracts thereof, obtained by a State under the assistance provided by this Protocol may be invoked as evidence in that State on the same basis as similar documents provided by another authority of that State.
6. Information provided by a State to another State may be transmitted by the latter to another State, subject to prior authorisation by the competent authority from which the information originated. The State of origin of the information may oppose such a sharing of information within ten working days of the date on which it received the communication from the State wishing to share the information.
7. The States may transmit information obtained in accordance with this Protocol to third countries subject to the following conditions:
 - (a) the competent authority from which the information originates has consented to that transmission; and
 - (b) the transmission is permitted by assistance arrangements between the State transmitting the information and that particular third country.
8. When a State receives information from a third country, the States may exchange that information, in so far as permitted by the assistance arrangements with that particular third country.
9. Each State shall immediately notify the other States concerned regarding any breach of confidentiality, and any sanctions and remedial actions consequently imposed.

10. Persons duly accredited by the Security Accreditation Authority of the European Commission may have access to this information only in so far as it is necessary for care, maintenance and development of the electronic systems hosted by the Commission and used by the States to implement this Protocol.

TITLE II

ADMINISTRATIVE COOPERATION AND COMBATING VAT FRAUD

CHAPTER ONE

EXCHANGE OF INFORMATION ON REQUEST

ARTICLE PVAT.7

Exchange of information and administrative enquiries

1. At the request of the requesting authority, the requested authority shall communicate the information referred to in point (a) of Article PVAT.2(1), including any information relating to a specific case or cases.
2. For the purpose of forwarding the information referred to in paragraph 1, the requested authority shall arrange for the conduct of any administrative enquiries necessary to obtain such information.

3. The request referred to in paragraph 1 may contain a reasoned request for a specific administrative enquiry. The requested authority shall undertake the administrative enquiry in consultation with the requesting authority where necessary. If the requested authority takes the view that no administrative enquiry is necessary, it shall immediately inform the requesting authority of the reasons thereof.
4. Where the requested authority refuses to undertake an administrative enquiry into amounts that were declared or amounts that should have been declared by a taxable person established in the State of the requested authority in connection with supplies of goods or services and imports of goods which are made by that taxable person and which are taxable in the State of the requesting authority, the requested authority shall at least provide to the requesting authority the dates and values of any relevant supplies and imports made by the taxable person in the State of the requesting authority over the previous two years, unless the requested authority does not hold and is not required to hold this information under domestic legislation.
5. In order to obtain the information sought or to conduct the administrative enquiry requested, the requested authority or the administrative authority to which it has recourse shall proceed as though acting on its own account or at the request of another authority in its own State.
6. At the request of the requesting authority, the requested authority shall communicate to it any pertinent information it obtains or has in its possession as well as the results of administrative enquiries, in the form of reports, statements and any other documents, or certified true copies or extracts thereof.

7. Original documents shall be provided only where this is not contrary to the provisions in force in the State of the requested authority.

ARTICLE PVAT.8

Time limit for providing information

1. The requested authority shall provide the information referred to in Article PVAT.7 as quickly as possible and no later than 90 days following the date of receipt of the request. However, where the requested authority is already in possession of that information, the time limit shall be reduced to a maximum period of 30 days.
2. In certain special categories of cases, time limits which are different from those provided for in paragraph 1 may be agreed between the requested and the requesting authorities.
3. Where the requested authority is unable to respond to the request within the time limits referred to in paragraphs 1 and 2, it shall forthwith inform the requesting authority in writing of the reasons for its failure to do so, and when it considers it would be likely to be able to respond.

CHAPTER TWO

EXCHANGE OF INFORMATION WITHOUT PRIOR REQUEST

ARTICLE PVAT.9

Types of exchange of information

The exchange of information without prior request shall either be spontaneous exchanges, as provided for in Article PVAT.10, or automatic exchanges, as provided for in Article PVAT.11.

ARTICLE PVAT.10

Spontaneous exchange of information

The competent authority of a State shall, without prior request, forward to the competent authority of another State the information referred to in point (a) of Article PVAT.2(1) which has not been forwarded under the automatic exchange referred to in Article PVAT.11 and of which it is aware of in the following cases:

- (a) where taxation is deemed to take place in another State and information is necessary for the effectiveness of the control system of that State;
- (b) where a State has grounds to believe that a breach of VAT legislation has been committed or is likely to have been committed in the other State;

- (c) where there is a risk of tax loss in the other State.

ARTICLE PVAT.11

Automatic exchange of information

1. The categories of information subject to automatic exchange shall be determined by the Specialised Committee in accordance with Article PVAT.39.
2. A State may abstain from taking part in the automatic exchange of one or more categories of information referred to in paragraph 1 where the collection of information for such exchange would require the imposition of new obligations on persons liable for VAT or would impose a disproportionate administrative burden on that State.
3. Each State shall notify the Specialised Committee in writing of its decision taken in accordance with the previous paragraph.

CHAPTER THREE

OTHER FORMS OF COOPERATION

ARTICLE PVAT.12

Administrative notification

1. The requested authority shall, at the request of the requesting authority and in accordance with the rules governing the notification of similar instruments and decisions in the State of the requested authority, notify the addressee of all instruments and decisions which have been sent from the requesting authorities and concern the application of VAT legislation in the State of the requesting authority.
2. Requests for notification, mentioning the subject of the instrument or decision to be notified, shall indicate the name, address and any other relevant information for identifying the addressee.
3. The requested authority shall inform the requesting authority immediately of its response to the request for notification and notify it, in particular, of the date of notification of the decision or instrument to the addressee.

ARTICLE PVAT.13

Presence in administrative offices and participation in administrative enquiries

1. By agreement between the requesting authority and the requested authority, and in accordance with the arrangements laid down by the latter, the requested authority may allow officials authorised by the requesting authority to be present in the offices of the requested authority, or any other place where those authorities carry out their duties, with a view to exchanging the information referred to in point (a) of Article PVAT.2(1). Where the requested information is contained in documentation to which the officials of the requested authority have access, the officials of the requesting authority shall be given copies thereof on request.
2. By agreement between the requesting authority and the requested authority, and in accordance with the arrangements laid down by the latter, the requested authority may allow officials authorised by the requesting authority to be present during the administrative enquiries carried out in the territory of the State of the requested authority, with a view to exchanging the information referred to in point (a) of Article PVAT.2(1). Such administrative enquiries shall be carried out exclusively by the officials of the requested authority. The officials of the requesting authority shall not exercise the powers of inspection conferred on officials of the requested authority. They may, however, have access to the same premises and documents as the latter, through the intermediation of the officials of the requested authority and for the sole purpose of carrying out the administrative enquiry.

3. By agreement between the requesting authorities and the requested authority, and in accordance with the arrangements laid down by the latter, officials authorised by the requesting authorities may take part in the administrative enquiries carried out in the territory of the requested State with a view to collecting and exchanging the information referred to in point (a) of Article PVAT.2(1). Such administrative enquiries shall be carried out jointly by the officials of the requesting and requested authorities and shall be conducted under the direction and according to the legislation of the requested State. The officials of the requesting authorities shall have access to the same premises and documents as the officials of the requested authority and, in so far as it is permitted under the legislation of the requested State for its officials, shall be able to interview taxable persons.

Where it is permitted under the legislation of the requested State, the officials of the requesting States shall exercise the same inspection powers as those conferred on officials of the requested State.

The inspection powers of the officials of the requesting authorities shall be exercised for the sole purpose of carrying out the administrative enquiry.

By agreement between the requesting authorities and the requested authority and in accordance with the arrangements laid down by the requested authority, the participating authorities may draft a common enquiry report.

4. The officials of the requesting authority present in another State in accordance with paragraphs 1, 2 and 3 must at all times be able to produce written authority stating their identity and their official capacity.

ARTICLE PVAT.14

Simultaneous controls

1. The States may agree to conduct simultaneous controls whenever they consider such controls to be more effective than controls carried out by only one State.
2. A State shall identify independently the taxable persons which it intends to propose for a simultaneous control. The competent authority of that State shall notify the competent authority of the other State concerned of the cases proposed for a simultaneous control. It shall give reasons for its choice, as far as possible, by providing the information which led to its decision. It shall specify the period of time during which such controls should be conducted.
3. A competent authority that receives the proposal for a simultaneous control shall confirm its agreement or communicate its reasoned refusal to the counterpart authority, in principle within two weeks of receipt of the proposal, but within a month of receipt of the proposal at the latest.
4. Each competent authority concerned shall appoint a representative to be responsible for supervising and coordinating the control operation.

CHAPTER FOUR

GENERAL PROVISIONS

ARTICLE PVAT.15

Conditions governing the exchange of information

1. The requested authority shall provide a requesting authority with the information referred to in point (a) of Article PVAT.2(1) or carry out an administrative notification referred to in Article PVAT.12, provided that:

- (a) the number and nature of the requests for information or administrative notification made by the requesting authority do not impose a disproportionate administrative burden on that requested authority; and
- (b) the requesting authority has exhausted the usual sources of information which it could have used in the circumstances to obtain the information requested or measures which it could reasonably have taken to carry out the administrative notification requested, without running the risk of jeopardising the achievement of the desired end.

2. This Protocol shall impose no obligation to have enquiries carried out or to provide information on a particular case if the laws or administrative practices of the State which would have to supply the information do not authorise that State to carry out those enquiries or collect or use that information for its own purposes.

3. A requested authority may refuse to provide information where the requesting authority is unable, for legal reasons, to provide similar information. The requested authority shall inform the Specialised Committee of the grounds for the refusal.
4. The provision of information may be refused where it would lead to the disclosure of a commercial, industrial or professional secret or of a commercial process, or of information whose disclosure would be contrary to public policy.
5. Paragraphs 2, 3 and 4 should in no case be interpreted as authorising the requested authority to refuse to supply information on the sole grounds that this information is held by a bank, other financial institution, nominee or person acting in an agency or fiduciary capacity or because it relates to ownership interests in a legal person.
6. The requested authority shall inform the requesting authority of the grounds for refusing a request for assistance.

ARTICLE PVAT.16

Feedback

Where a competent authority provides information pursuant to Article PVAT.7 or PVAT.10, it may request the competent authority which receives the information to give feedback thereon. If such request is made, the competent authority which receives the information shall, without prejudice to the rules on tax secrecy and data protection applicable in its State, send feedback as soon as possible, provided that this does not impose a disproportionate administrative burden on it.

ARTICLE PVAT.17

Language

Requests for assistance, including requests for notification and attached documents, shall be made in a language agreed between the requested and requesting authority.

ARTICLE PVAT.18

Statistical data

1. By 30 June each year, the Parties shall communicate by electronic means to the Specialised Committee statistical data on the application of this Title.
2. The content and format of the statistical data to be communicated under paragraph 1 shall be determined by the Specialised Committee.

ARTICLE PVAT.19

Standard forms and means of communication

1. Any information communicated pursuant to Articles PVAT.7, PVAT.10, PVAT.11, PVAT.12 and PVAT.16 and the statistics communicated pursuant to Article PVAT.18 shall be provided using a standard form referred to in point (d) of Article PVAT.39(2), except in the cases referred to in Article PVAT.6(7) and (8) or in specific cases where the respective competent authorities deem other secure means more appropriate and agree to use those means.

2. The standard forms shall be transmitted, in so far as possible, by electronic means.
3. Where the request has not been lodged completely through the electronic systems, the requested authority shall confirm receipt of the request by electronic means without delay and, in any event, no later than five working days after receipt.
4. Where an authority has received a request or information of which it is not the intended recipient, it shall send a message by electronic means to the sender without delay and, in any event, no later than five working days after receipt.
5. Pending the adoption by the Specialised Committee of the decisions referred to in Article PVAT.39(2), the competent authorities shall make use of the rules set out in the Annex to this Protocol, including the standard forms.

TITLE III

RECOVERY ASSISTANCE

CHAPTER ONE

EXCHANGE OF INFORMATION

ARTICLE PVAT.20

Request for information

1. At the request of the applicant authority, the requested authority shall provide any information which is foreseeably relevant to the applicant authority in the recovery of its claims as referred to in point (b) of Article PVAT.2(1). The request for information shall include, where available, the name and any other data relevant to the identification of the persons concerned.

For the purpose of providing that information, the requested authority shall arrange for the carrying-out of any administrative enquiries necessary to obtain it.

2. The requested authority shall not be obliged to supply information:

- (a) which it would not be able to obtain for the purpose of recovering similar claims on its own behalf;

- (b) which would disclose any commercial, industrial or professional secrets; or
 - (c) the disclosure of which would be liable to prejudice the security of or be contrary to the public policy of the State of the requested authority.
3. Paragraph 2 shall in no case be construed as permitting a requested authority to decline to supply information solely because this information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a legal person.
4. The requested authority shall inform the applicant authority of the grounds for refusing a request for information.

ARTICLE PVAT.21

Exchange of information without prior request

Where a refund of taxes or duties relates to a person established or resident in another State, the State from which the refund is to be made may inform the State of establishment or residence of the pending refund.

ARTICLE PVAT.22

Presence in administrative offices and participation in administrative enquiries

1. By agreement between the applicant authority and the requested authority, and in accordance with the arrangements laid down by the latter, officials authorised by the applicant authority may, with a view to promoting mutual assistance provided for in this Title:

- (a) be present in the offices where officials of the requested State carry out their duties;
- (b) be present during administrative enquiries carried out in the territory of the requested State;
and
- (c) assist the competent officials of the requested State during court proceedings in that State.

2. In so far as it is permitted under applicable legislation in the requested State, the agreement referred to in point (b) of paragraph 1 may provide that officials of the applicant authority may interview individuals and examine records.

3. Officials authorised by the applicant authority who make use of the possibility offered by paragraphs 1 and 2 must at all times be able to produce written authority stating their identity and their official capacity.

CHAPTER TWO

ASSISTANCE FOR THE NOTIFICATION OF DOCUMENTS

ARTICLE PVAT.23

Request for notification of certain documents relating to claims

1. At the request of the applicant authority, the requested authority shall notify to the addressee all documents, including those of a judicial nature, which have been sent from the State of the applicant authority and which relate to a claim as referred to in point (b) of Article PVAT.2(1) or to its recovery.

The request for notification shall be accompanied by a standard form containing at least the following information:

- (a) name, address and other data relevant to the identification of the addressee;
- (b) the purpose of the notification and the period within which notification should be effected;
- (c) a description of the attached document and the nature and amount of the claim concerned; and
- (d) name, address and other contact details regarding:
 - (i) the office responsible with regard to the attached document; and

- (ii) if different, the office where further information can be obtained concerning the notified document or concerning the possibilities for contesting the payment obligation.

2. The applicant authority shall make a request for notification pursuant to this Article only when it is unable to notify in accordance with the rules governing the notification of the document concerned in its own State or when such notification would give rise to disproportionate difficulties.

3. The requested authority shall forthwith inform the applicant authority of any action taken on its request for notification and in particular of the date of notification of the document to the addressee.

ARTICLE PVAT.24

Means of notification

1. The requested authority shall ensure that notification in the requested State is effected in accordance with the applicable national laws, regulations and administrative practices.
2. Paragraph 1 is without prejudice to any other form of notification made by a competent authority of the applicant State in accordance with the rules in force in that State.

A competent authority established in the applicant State may notify any document directly by registered mail or electronically to a person within the territory of another State.

CHAPTER THREE

RECOVERY OR PRECAUTIONARY MEASURES

ARTICLE PVAT.25

Request for recovery

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

ARTICLE PVAT.26

Conditions governing a request for recovery

1. The applicant authority may not make a request for recovery if and as long as the claim or the instrument permitting its enforcement are contested in the State of the applicant authority, except in cases where the third subparagraph of Article PVAT.29(4) applies.

2. Before the applicant authority makes a request for recovery, appropriate recovery procedures available in the State of the applicant authority shall be applied, except in the following situations:

- (a) where it is obvious that there are no assets for recovery in that State or that such procedures will not result in the payment of a substantial amount, and the applicant authority has specific information indicating that the person concerned has assets in the State of the requested authority;
- (b) where recourse to such procedures in the State of the applicant authority would give rise to disproportionate difficulty.

ARTICLE PVAT.27

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

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

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

The uniform instrument permitting enforcement shall contain at least the following information:

- (a) information relevant to the identification of the initial instrument permitting enforcement, a description of the claim, including its nature, the period covered by the claim, any dates of relevance to the enforcement process, and the amount of the claim and its different components such as principal, interest accrued, etc.;
 - (b) name and other data relevant to the identification of the debtor; and
 - (c) name, address and other contact details regarding:
 - (i) the office responsible for the assessment of the claim; and
 - (ii) if different, the office where further information can be obtained concerning the claim or the possibilities for contesting the payment obligation.
2. The request for recovery of a claim may be accompanied by other documents relating to the claim issued by the State of the applicant authority.

ARTICLE PVAT.28

Execution of the request for recovery

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

The State of the requested authority shall not be obliged to grant to claims whose recovery is requested preferences accorded to similar claims arising in the State of the requested authority, except where otherwise agreed or provided under the law of that State.

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

2. The requested authority shall inform the applicant authority with due diligence of any action it has taken on the request for recovery.

3. From the date on which the recovery request is received, the requested authority shall charge interest for late payment in accordance with the laws, regulations and administrative provisions applicable to its own claims.

4. The requested authority may, where the applicable laws, regulations or administrative provisions so permit, allow the debtor time to pay or authorise payment by instalment and it may charge interest in that respect. It shall inform the applicant authority of any such decision.

5. Without prejudice to Article PVAT.35(1), the requested authority shall remit to the applicant authority the amounts recovered with respect to the claim and the interest referred to in paragraphs 3 and 4 of this Article.

ARTICLE PVAT.29

Disputed claims and enforcement measures

1. Disputes concerning the claim, the initial instrument permitting enforcement in the State of the applicant authority or the uniform instrument permitting enforcement in the State of the requested authority and disputes concerning the validity of a notification made by an applicant authority shall fall within the competence of the competent bodies of the State of the applicant authority. If, in the course of the recovery procedure, the claim, the initial instrument permitting enforcement in the State of the applicant authority or the uniform instrument permitting enforcement in the State of the requested authority is contested by an interested party, the requested authority shall inform that party that such an action must be brought by the latter before the competent body of the State of the applicant authority in accordance with the laws in force there.
2. Disputes concerning enforcement measures taken in the State of the requested authority or concerning the validity of a notification made by an authority of the requested State shall be brought before the competent body of that State in accordance with its laws and regulations.
3. Where an action as referred to in paragraph 1 has been brought, the applicant authority shall inform the requested authority thereof and shall indicate the extent to which the claim is not contested.

4. As soon as the requested authority has received the information referred to in paragraph 3, either from the applicant authority or from the interested party, it shall suspend the enforcement procedure, as far as the contested part of the claim is concerned, pending the decision of the body competent in the matter, unless the applicant authority requests otherwise in accordance with the third subparagraph of this paragraph.

At the request of the applicant authority, or where otherwise deemed to be necessary by the requested authority, and without prejudice to Article PVAT.31, the requested authority may take precautionary measures to guarantee recovery in so far as the applicable laws or regulations allow.

The applicant authority may, in accordance with the laws, regulations and administrative practices in force in its State, ask the requested authority to recover a contested claim or the contested part of a claim, in so far as the laws, regulations and administrative practices in force in the State of the requested authority allow. Any such request shall be reasoned. If the result of contestation is subsequently favourable to the debtor, the applicant authority shall be liable for reimbursing any sums recovered, together with any compensation due, in accordance with the laws in force in the State of the requested authority.

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

ARTICLE PVAT.30

Amendment or withdrawal of the request for recovery assistance

1. The applicant authority shall inform the requested authority immediately of any subsequent amendment to its request for recovery or of the withdrawal of its request, indicating the reasons for amendment or withdrawal.
2. If the amendment of the request is caused by a decision of the competent body referred to in Article PVAT.29(1), the applicant authority shall communicate this decision together with a revised uniform instrument permitting enforcement in the State of the requested authority. The requested authority shall then proceed with further recovery measures on the basis of the revised instrument.

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

Articles PVAT.27 and PVAT.29 shall apply in relation to the revised instrument.

ARTICLE PVAT.31

Request for precautionary measures

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

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

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

ARTICLE PVAT.32

Rules governing the request for precautionary measures

In order to give effect to Article PVAT.31, Article PVAT.25(2), Article PVAT.28(1) and (2), Article PVAT.29 and Article PVAT.30 shall apply *mutatis mutandis* to requests under Article PVAT.31.

ARTICLE PVAT.33

Limits to the requested authority's obligation

1. The requested authority shall not be obliged to grant the assistance provided for in Articles PVAT.25 to PVAT.31 if recovery of the claim would, because of the situation of the debtor, create serious economic or social difficulties in the State of the requested authority, in so far as the laws, regulations and administrative practices in force in that State allow such exception for national claims.
2. The requested authority shall not be obliged to grant the assistance provided for in Articles PVAT.25 to PVAT.31 where the costs or administrative burdens for the requested State would be clearly disproportionate to the monetary benefit to be derived by the applicant State.
3. The requested authority shall not be obliged to grant the assistance provided for in Article PVAT.20 and Articles PVAT.22 to PVAT.31 if the initial request for assistance pursuant to Article PVAT.20, PVAT.22, PVAT.23, PVAT.25 or PVAT.31 is made in respect of claims which are more than 5 years old, dating from the due date of the claim in the State of the applicant authority to the date of the initial request for assistance.

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

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

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

4. A State shall not be obliged to grant assistance if the total amount for which assistance is requested is less than GBP 5 000.

5. The requested authority shall inform the applicant authority of the grounds for refusing a request for assistance.

ARTICLE PVAT.34

Questions on limitation

1. Questions concerning periods of limitation shall be governed solely by the laws in force in the State of the applicant authority.

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

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

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

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

ARTICLE PVAT.35

Costs

1. In addition to the amounts referred to in Article PVAT.28(5), the requested authority shall seek to recover from the person concerned and retain the costs linked to the recovery that it incurred, in accordance with the laws and regulations of its State. The States shall renounce all claims on each other for the reimbursement of costs arising from any mutual assistance they grant each other pursuant to this Protocol.
2. However, where recovery creates a specific problem, concerns a very large amount in costs or relates to organised crime, the applicant and requested authorities may agree reimbursement arrangements specific to the cases in question.
3. Notwithstanding paragraph 2, the State of the applicant authority shall be liable to the State of the requested authority for any costs and any losses incurred as a result of actions held to be unfounded, as far as either the substance of the claim or the validity of the instrument permitting enforcement and/or precautionary measures issued by the applicant authority are concerned.

CHAPTER FOUR

GENERAL RULES GOVERNING ALL TYPES OF RECOVERY ASSISTANCE REQUESTS

ARTICLE PVAT.36

Use of languages

1. All requests for assistance, standard forms for notification and uniform instruments permitting enforcement in the State of the requested authority shall be sent in, or shall be accompanied by a translation into, the official language, or one of the official languages, of the State of the requested authority. The fact that certain parts thereof are written in a language other than the official language, or one of the official languages, of that State, shall not affect their validity or the validity of the procedure, in so far as that other language is one agreed between the States concerned.
2. The documents for which notification is requested pursuant to Article PVAT.23 may be sent to the requested authority in an official language of the State of the applicant authority.
3. Where a request is accompanied by documents other than those referred to in paragraphs 1 and 2, the requested authority may, where necessary, require from the applicant authority a translation of such documents into the official language, or one of the official languages of the State of the requested authority, or into any other language agreed between the States concerned.

ARTICLE PVAT.37

Statistical data on recovery assistance

1. By 30 June each year, the Parties shall communicate by electronic means to the Specialised Committee the statistical data on the application of this Title.
2. The content and format of the statistical data to be communicated under paragraph 1 shall be determined by the Specialised Committee.

ARTICLE PVAT.38

Standard forms and means of communication for recovery assistance

1. Requests pursuant to Article PVAT.20(1) for information, requests pursuant to Article PVAT.23(1) for notification, requests pursuant to Article PVAT.25(1) for recovery or requests pursuant to Article PVAT.31(1) for precautionary measures, and communication of statistical data pursuant to Article PVAT.37 shall be sent by electronic means, using a standard form, unless this is impracticable for technical reasons. As far as possible, these forms shall also be used for any further communication with regard to the request.

The uniform instrument permitting enforcement in the State of the requested authority, the document permitting precautionary measures in the State of the applicant authority and the other documents referred to in Articles PVAT.27 and PVAT.31 shall also be sent by electronic means, unless this is impracticable for technical reasons.

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

Standard forms and communication by electronic means may also be used for the exchange of information pursuant to Article PVAT.21.

2. Paragraph 1 shall not apply to the information and documentation obtained through the presence of officials in administrative offices in another State or through participation in administrative enquiries in another State, in accordance with Article PVAT.22.
3. If communication is not made by electronic means or with use of standard forms, this shall not affect the validity of the information obtained or of the measures taken in the execution of a request for assistance.
4. The electronic communication network and the standard forms adopted for the implementation of this Protocol may also be used for recovery assistance regarding other claims than the claims referred to in point (b) of Article PVAT.2(1), if such recovery assistance is possible under other bilateral or multilateral legally binding instruments on administrative cooperation between the States.
5. Pending the adoption by the Specialised Committee of the decisions referred to in Article PVAT.39(2), the competent authorities shall make use of the rules set out in the Annex to this Protocol, including the standard forms.
6. The State of the requested authority shall use its official currency for the transfer of the recovered amounts to the State of the applicant authority, unless otherwise agreed between the States concerned.

TITLE IV

IMPLEMENTATION AND APPLICATION

ARTICLE PVAT.39

Trade Specialised Committee on Administrative Cooperation in VAT
and Recovery of Taxes and Duties

1. The Specialised Committee shall:
 - (a) hold regular consultations; and
 - (b) review the operation and effectiveness of this Protocol at least every 5 years.
2. The Specialised Committee shall adopt decisions or recommendations to:
 - (a) determine the frequency of, the practical arrangements for and the exact categories of information subject to automatic exchange referred to in Article PVAT.11;
 - (b) review the result of the automatic exchange of information for each category established pursuant to point (a) so as to ensure that this type of exchange takes place only where it is the most efficient means for the exchange of information;
 - (c) establish new categories of information to be exchanged pursuant to Article PVAT.11, should the automatic exchange be the most efficient means of cooperation;

- (d) define the standard forms for the communications pursuant to Articles PVAT.19(1) and PVAT.38(1);
- (e) review the availability, collection, and processing of statistical data referred to in Articles PVAT.18 and PVAT.37, so as to ensure that the obligations set out in those Articles do not impose a disproportionate administrative burden on the Parties;
- (f) establish what shall be transmitted via the CCN/CSI network or other means;
- (g) determine the amount and the modalities of the financial contribution to be made by the United Kingdom to the general budget of the Union in respect of the cost generated by its participation in the European information systems, taking into account the decisions referred to in points (d) and (f);
- (h) establish implementing rules on the practical arrangements with regard to the organisation of the contacts between the central liaison offices and liaison departments referred to in Article PVAT.4(2) and (3);
- (i) establish the practical arrangements between the central liaison offices for the implementation of Article PVAT.4(5);
- (j) establish implementing rules for Title III, including rules on the conversion of the sums to be recovered and the transfer of sums recovered; and
- (k) establish the procedure for concluding the service level agreement referred to in Article PVAT.5 and also conclude that service level agreement.

TITLE V

FINAL PROVISIONS

ARTICLE PVAT.40

Execution of on-going requests

1. Where requests for information and for administrative enquiries sent in accordance with Regulation (EU) No 904/2010 in relation to the transactions covered by Article 99(1) of the Withdrawal Agreement are not yet closed within four years after the end of the transition period, the requested State shall ensure that those requests are executed in accordance with the rules of this Protocol.
2. Where assistance requests relating to taxes and duties within the scope of Article PVAT.2 of this Protocol sent in accordance with Directive 2010/24/EU in relation to the claims referred to in Article 100(1) of the Withdrawal Agreement are not closed within five years after the end of the transition period, the requested State shall ensure that those assistance requests are executed in accordance with the rules of this Protocol. The standard uniform form for notification or the instrument permitting enforcement in the requested State established in accordance with the legislation referred to in this paragraph shall retain its validity for the purposes of such execution. A revised uniform instrument permitting enforcement in the requested State may be established after the end of that five year period in relation to claims for which assistance was requested before that time. Such revised uniform instruments shall refer to the legal basis used for the initial assistance request.

ARTICLE PVAT.41

Relation to other agreements or arrangements

This Protocol shall take precedence over the provisions of any bilateral or multilateral agreements or arrangements on administrative cooperation in the field of VAT, or on recovery assistance relating to the claims covered by this Protocol, which have been concluded between Member States and the United Kingdom, insofar as their provisions are incompatible with those of this Protocol.

ANNEX

TO THE PROTOCOL ON ADMINISTRATIVE COOPERATION
AND COMBATING FRAUD IN THE FIELD OF VALUE ADDED TAX
AND ON MUTUAL ASSISTANCE FOR THE RECOVERY OF CLAIMS
RELATING TO TAXES AND DUTIES

SECTION 1

Pending the adoption by the Specialised Committee of the decisions referred to in Article PVAT.39(2) of this Protocol, the following rules and standard forms apply.

SECTION 2

ORGANISATION OF CONTACTS

2.1. Until further notice, the central liaison offices having the principal responsibility for the application of Title II of this Protocol are:

- (a) for the United Kingdom: Her Majesty's Revenue and Customs, UK VAT Central Liaison Office;
- (b) for the Member States: the central liaison offices designated for administrative cooperation between the Member States in the area of VAT.

2.2. Until further notice, the central liaison offices having the principal responsibility for the application of Title III of this Protocol are:

- (a) for the United Kingdom: Her Majesty's Revenue and Customs, Debt Management;
- (b) for the Member States: the central liaison offices designated for recovery assistance between the Member States.

SECTION 3

ADMINISTRATIVE COOPERATION AND COMBATING FRAUD IN THE FIELD OF VALUE ADDED TAX

3.1. Communication

The communication of information under Title II of this Protocol shall be done, as far as possible, by electronic means and via the Common Communication Network (CCN), between the respective mailboxes of the States for the exchange of information on administrative cooperation or the mailboxes for combating fraud in the field of VAT.

3.2. Standard form

For the exchange of information under Title II of this Protocol, the States shall use the following model:

Standard form for requests for information, for spontaneous exchange of information and for feedback between EU Member States and the United Kingdom under the Protocol on administrative cooperation and combating fraud in the area of VAT

Exchange of information reference:

A) BASIC INFORMATION	
A1	
Requesting State:	Requested State:
Requesting authority:	Requested authority:
A2	
Official dealing with the request/exchange in the requesting authority:	Official dealing with the reply to the request/exchange in the requested authority:
Name:	Name:
Email:	Email:
Telephone:	Telephone:
Language:	Language:
A3	
Requesting authority national reference:	Requested authority national reference:
Space reserved for the requesting authority:	Space reserved for the requested authority:
A4	
Date of transmission of the request/exchange:	Date of transmission of the reply:

A5	
No of attachments to the request/exchange:	No of attachments to the reply:
A6	A7
☐ General request/exchange	☐ I, requested authority, will not be able to reply within the following deadlines:
☐ Request for information	☐ 3 months
☐ Spontaneous exchange of information	☐ 1 month for information that is already in my possession
☐ Feedback on spontaneous exchange of information is requested	Reason for delay:
☐ Anti-fraud request/exchange	
☐ Request for information	
☐ Missing Trader Fraud - Registration control/Business activity	
☐ Spontaneous supply of information	
☐ Feedback on spontaneous information is requested	
	☐ Expected time of reply:
	☐ The requested authority of the State authorises the transmission of the information to another State (Article PVAT.6(6) of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties) ☐ Feedback on the reply is requested

Pursuant to Article PVAT.6(4) of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties, the State providing the information shall, on the basis of a reasoned request, permit the use of the information received for purposes other than those referred to in Article 2(1) of that Protocol.

B) REQUEST FOR GENERAL INFORMATION

Requesting authority	Requested authority	Requested authority ¹
B1 VAT identification number (if not, tax identification number) VAT number:	B1 VAT identification number (if not, tax identification number) ○ Please fill in ○ Please confirm VAT number:	○ I confirm ○ I do not confirm VAT number:
☐ VAT number not available	☐ VAT number not available	☐ VAT number not available
Tax identification number:	Tax identification number:	Tax identification number:
B2 Name	B2 Name ○ Please fill in ○ Please confirm	○ I confirm ○ I do not confirm Name:
B3 Trading name	B3 Trading name ○ Please fill in ○ Please confirm	○ I confirm ○ I do not confirm Trading name:

¹ In this third column, the requested authority either fills in the information requested by the requesting authority (box "please fill in" ticked in the second column) or confirms the veracity of the information provided by the requesting authority (box "please confirm" ticked and information provided in the second column).

B4 Address	B4 Address ☐ Please fill in ☐ Please confirm	☐ I confirm ☐ I do not confirm Address:
B5 The following dates in the format (YYYY/MM/DD):	B5 The following dates in the format (YYYY/MM/DD): ☐ Please fill in ☐ Please confirm	☐ I confirm ☐ I do not confirm
(a) issue of the VAT/tax identification number	(a) issue of the VAT/tax identification number	(a) issue of the VAT/tax identification number
(b) cancellation of the VAT/tax identification number	(b) cancellation of the VAT/tax identification number	(b) cancellation of the VAT/tax identification number
(c) Incorporation	(c) Incorporation	(c) Incorporation
B6 Date of commencement of activity	B6 Date of commencement of activity ☐ Please fill in ☐ Please confirm Date of commencement of activity	☐ I confirm ☐ I do not confirm Date of commencement of activity

B7 Date of cessation of activity	B7 Date of cessation of activity ☐ Please fill in ☐ Please confirm Date of cessation of activity	☐ I confirm ☐ I do not confirm Date of cessation of activity
B8 Names of the managers/directors	B8 Names of the managers/directors ☐ Please fill in ☐ Please confirm	☐ I confirm ☐ I do not confirm
B9 Names of the owners, proprietors, associates, partners, agents, stakeholders or persons having other rights in the business	B9 Names of the owners, proprietors, associates, partners, agents, stakeholders or persons having other rights in the business ☐ Please fill in ☐ Please confirm	☐ I confirm ☐ I do not confirm
B10 Nature of the activity	B10 Nature of the activity ☐ Please fill in ☐ Please confirm	☐ I confirm ☐ I do not confirm
(a) Legal status of the business	(a) Legal status of the business	(a) Legal status of the business
(b) Actual principal activity ¹	(b) Actual principal activity	(b) Actual principal activity

¹ Actual principal activity means the real main activity carried out by the business (as opposed to another possibly declared one).

B11 Nature of the transaction	Nature of the transaction B11 Goods/services involved ○ Please fill in ○ Please confirm	Nature of the transaction B11 Goods/services involved ○ I confirm ○ I do not confirm
Period and amount to which the request/exchange relates B12 Supply of goods from one country to another		
From	Period	Period
To	Amount	Amount
Sources: ☐ VAT information exchange system (VIES) ☐ Other		
B13 Supply of services from one country to another		
From	Period	Period
To	Amount	Amount
Sources: ☐ VIES ☐ Other		

C) ADDITIONAL INFORMATION
Registration
☐ C1 The taxable person in the requested State (□) / the taxable person in the requesting State (□) is currently not identified for VAT purposes. According to the VIES or other sources, supplies have been made after the date of cessation of the activity. Please explain.
☐ C2 The taxable person in the requested State (□) / the taxable person in the requesting State (□) is not identified for VAT purposes. According to the VIES or other sources, supplies have been made before the date of registration. Please explain.
Transactions of goods/services
Goods ☐ C3 According to the VIES or other sources, the taxable person in the requested State made supplies of goods but the taxable person in the requesting State either: ☐ did not declare a purchase of the goods; ☐ denies receipt of the goods; ☐ declared a purchase for a different amount and the declared amount is: Please investigate and explain. ☐ I attach copies of documents in my possession. ☐ C4 The purchase declared by the taxable person in the requesting State does not correspond with the information from VIES or other sources. Please investigate and explain. ☐ C5 Please provide the addresses where the goods were delivered.

Addresses:

- ☐ C6 The taxable person in the requesting State claims to have made supply to a person in the requested State. Please confirm that the goods were received and whether they were:

☐ accounted for: ☐ Yes ☐ No

☐ declared/paid by a taxable person in the requested State ☐ Yes ☐ No

Name and/or VAT identification number of the taxable person in the requested State.

Prior/onward movement of the goods

- ☐ C7 From whom were the goods purchased? Please provide names, trading names and VAT numbers in box C41.
- ☐ C8 To whom were the goods sold on? Please provide names, trading names and VAT numbers in box C41.

Services

- ☐ C9 According to the VIES or other sources, the taxable person in the requested State made supplies of services taxable in the requesting State but the taxable person in the requesting State either:
- ☐ did not declare the service;
 - ☐ denies having received the service;
 - ☐ declared having receiving the service for a different amount and the declared amount is:
Please investigate and explain.
- ☐ I attach copies of documents in my possession.
- ☐ C10 The a purchase declared by the taxable person in the requesting State do not correspond with the information from the VIES or other sources. Please investigate and explain.
- ☐ C11 Please provide the addresses where the services were provided.

Addresses:
☐ C12 The taxable person in the requesting State claims to have made supply to a person in the requested State. Please confirm that the services were provided and whether they were: ☐ accounted for: ☐ Yes ☐ No ☐ declared/paid by a taxable person in the requested State ☐ Yes ☐ No Name and/or VAT identification number of the taxable person in the requested State.
Transport of goods
☐ C13 Please provide the name/VAT identification number and the address of the transporter.
Name and/or VAT identification number and address:
☐ C14 Who ordered and paid the transportation of the goods?
Name and/or VAT identification number and address:
☐ C15 Who is the owner of the means of transport used?
Name and/or VAT identification number and address:
Invoices
☐ C16 Please provide the amount invoiced and currency.

Payment
☐ C17 Please provide the amount paid and currency.
☐ C18 Please provide the name of the bank account holder and the number of the account from which and/or to which the payment was made.
From: Name of the account holder: IBAN number or account number: Bank:
To: Name of the account holder: IBAN number or account number: Bank:
☐ C19 Please provide the following details where the payment was made in cash: ☐ Who handed over the money, to whom, where and when? ☐ What document (cash receipt, etc.) was issued confirming the payment?
☐ C20 Is there any evidence of third party payments? If yes, please provide additional information in box C41 ☐ Yes ☐ No
Placing of an order
☐ C21 Please furnish all available details of the person placing the order, how the order was placed and how the contact was established between the supplier and the customer.

Goods covered by special schemes/particular procedures

Please tick the appropriate box and enter your question in box C40

- ☐ C22 Triangular transactions.
- ☐ C23 Margin scheme.
- ☐ C24 Distance sales of goods
 - ☐ covered by the Union scheme
 - ☐ covered by the Import scheme
- ☐ C25 New means of transport sold to non-taxable persons.
- ☐ C26 Exemption under Customs Procedure 42XX / 63XX.
- ☐ C27 Gas and electricity.
- ☐ C28 Call-off stock arrangements.
- ☐ C29 Others:

Services covered by particular provisions

Please tick the appropriate box and enter your question in box C40

- ☐ C30 Supply of services provided by an intermediary.
- ☐ C31 Supply of services connected to immovable property.
- ☐ C32 Supplies of passenger transport.
- ☐ C33 Supplies of transport of goods.
- ☐ C34 Supply of cultural, artistic, sporting, scientific, educational, entertainment and similar services, ancillary transport services and valuations of and work on movable tangible property.
- ☐ C35 Supply of restaurant and catering services other than as provided for at C37.
- ☐ C36 Supply of transport hire.
- ☐ C37 Supply of restaurant and catering services for consumption on board of ships, aircraft or trains.
- ☐ C38 Supply of services
 - ☐ covered by the non-Union scheme
 - ☐ covered by the Union scheme
- ☐ C39 Services for which effective use and enjoyment rules are applied.
- ☐ C40 Background information and further questions

E) SPONTANEOUS SUPPLY OF INFORMATION (GENERAL)

- ☐ E1 Based on the records of the taxable person in the sending State, it appears that they should be registered in the receiving State.
- ☐ E2 According to the records of the taxable person in the sending State, ☐ goods / ☐ services were supplied to them by a taxable person in the receiving State, but no information is available via the VIES/Customs or other sources data.
- ☐ E3 According to the records of the taxable person in the sending State, VAT is to be paid on goods supplied to the receiving State, but no data was entered into VIES/Customs or other sources data.
- ☐ E4 According to the VIES/Customs or other sources data, the taxable person in the receiving State made supplies to a taxable person in the sending State but the latter taxable person either:
 - ☐ did not declare a purchase of ☐ goods / receipt of ☐ services;
 - ☐ denies the purchase of the ☐ goods / receipt of ☐ services.
- ☐ E5 According to the records of the taxable person in the sending State, VAT is to be paid on services supplied in the receiving State.
- ☐ E6 Background and additional information:
- ☐ E7 I attach copies of invoices in my possession.

F) MISSING TRADER FRAUD: REGISTRATION CONTROL / BUSINESS ACTIVITY		
(A) Identification of the business		
Requesting authority	Requested authority	Requested authority ¹
F1 VAT identification number (if not, tax identification number) VAT number:	F1 VAT identification number (if not, tax identification number) ☐ Please fill in ☐ Please confirm VAT number:	☐ I confirm ☐ I do not confirm VAT number:
☐ VAT number not available	☐ VAT number not available	☐ VAT number not available
Tax identification number:	Tax identification number:	Tax identification number:
F2 Name	F2 Name ☐ Please fill in ☐ Please confirm	☐ I confirm ☐ I do not confirm Name:
F3 Address	F3 Address ☐ Please fill in ☐ Please confirm	☐ I confirm ☐ I do not confirm Address:

¹ In this third column, the requested authority either fills in the information requested by the requesting authority (box "please fill in" ticked in the second column) or confirms the veracity of the information provided by the requesting authority (box "please confirm" ticked and information provided in the second column).

F4 The following dates in the format (YYYY/MM/DD):	F4 The following dates in the format (YYYY/MM/DD): ○ Please fill in ○ Please confirm	○ I confirm ○ I do not confirm
(a) issue of the VAT/tax identification number	(a) issue of the VAT/tax identification number	(a) issue of the VAT/tax identification number
(b) cancellation of the VAT/tax identification number	(b) cancellation of the VAT/tax identification number	(b) cancellation of the VAT/tax identification number
(c) Incorporation	(c) Incorporation	(c) Incorporation
F5 Owners, proprietors, associates, partners, agents, stakeholders or persons having other rights in the business	F5 Owners, proprietors, associates, partners, agents, stakeholders or persons having other rights in the business ○ Please fill in ○ Please confirm	○ I confirm ○ I do not confirm
(a) Name	(a) Name	(a) Name
(b) Address	(b) Address	(b) Address
(c) Date of birth	(c) Date of birth	(c) Date of birth
(d) Nationality	(d) Nationality	(d) Nationality
F6 Managers/directors	F6 Managers/directors ○ Please fill in ○ Please confirm	○ I confirm ○ I do not confirm
(a) Name	(a) Name	(a) Name

(b) Address	(b) Address	(b) Address
(c) Date of birth	(c) Date of birth	(c) Date of birth
(d) Nationality	(d) Nationality	(d) Nationality
(B) Information requested		
☐ F7 Are the persons referred to in F5 and F6 (with date of birth if known) contained in any of your databases?	☐ Yes ☐ No	
☐ F8 Do those persons referred to in F5 and F6 have a financial criminal record?	☐ The information cannot be given for legal reasons. ☐ Yes ☐ No	
☐ F9 Do those persons referred to in F5 and F6 have a history of involvement in missing trader fraud or other type of fraud?	☐ The information cannot be given for legal reasons. ☐ Yes ☐ No	
☐ F10 Are those persons referred to in F5 and F6 either resident at or connected with the address given?	☐ Yes ☐ No	
☐ F11 Is the stated address residential/business/temporary accommodation/accountant/other?	☐ Yes ☐ No	
☐ F12 What is the business activity?		
☐ F13 Is the business's tax compliance suspect?	☐ Yes ☐ No	

☐ F14 What is the reason for the cancellation of the VAT number?	
☐ F15 Please advise of any associated business ¹ including their VAT identification numbers and any views as to their credibility.	
☐ F16 Please provide details of known bank accounts of the business in the requested State and any associated businesses.	
☐ F17 Please provide information from recapitulative statements or from Customs declarations on the supplies/purchases of goods/services for the year(s):	
☐ F18 Please provide information from VAT declarations/about payments for the year(s):	
☐ F19 Any additional comments:	
G) SPONTANEOUS SUPPLY OF INFORMATION (MISSING TRADER FRAUD)	
Sending authority	Receiving authority
Identification of the business G1 VAT identification number (if not, tax identification number) VAT number:	Identification of the business G1 VAT identification number (if not, tax identification number) VAT number:
☐ VAT number not available	☐ VAT number not available
Tax identification number:	Tax identification number:

¹ This is any business with common directors or other legal, economic or financial links with the business referred to in Heading A.

G2 Name	G2 Name
G3 Address	G3 Address
G4 The following dates in the format (YYYY/MM/DD):	G4 The following dates in the format (YYYY/MM/DD):
(a) issue of the VAT/tax identification number	(a) issue of the VAT/tax identification number
(b) cancellation of the VAT/tax identification number	(b) cancellation of the VAT/tax identification number
(c) Incorporation	(c) Incorporation
G5 Owners, proprietors, associates, partners, agents, stakeholders or persons having other rights in the business	G5 Owners, proprietors, associates, partners, agents, stakeholders or persons having other rights in the business
(a) Name	(a) Name
(b) Address	(b) Address
(c) Date of birth	(c) Date of birth
(d) Nationality	(d) Nationality
G6 Managers, directors	G6 Managers, directors
(a) Name	(a) Name

(b) Address	(b) Address
(c) Date of birth	(c) Date of birth
(d) Nationality	(d) Nationality
Any additional comments	
H) FEEDBACK ¹	
Results related to the information provided: 1) The information provided: ☐ Resulted in an additional assessment of VAT or of other taxes. Please provide details on the type and amount of tax assessed: Type of tax: Additional assessment: Penalty: ☐ Resulted in VAT registration. ☐ Resulted in VAT deregistration. ☐ Resulted in the cancellation of a VAT number from VIES or from VAT registered taxpayer's database. ☐ Resulted in the correction of VAT declarations.	

¹ To be provided by the competent authority receiving the information.

- ☐ Led to a desk enquiry.
- ☐ Led to a new audit procedure or was used as part of an on-going audit.
- ☐ Led to a fraud investigation.
- ☐ Resulted in a request for information.
- ☐ Led to a presence in administrative office or to participation in administrative enquiry.
- ☐ Led to Multilateral control (MLC).
- ☐ Resulted in other actions:

- ☐ Did not result in any substantial action.

2) Other comments:

Date of transmission:

SECTION 4

RECOVERY ASSISTANCE

ARTICLE 4.1

Communication

A request sent by electronic means for the application of Title III of this Protocol shall be sent between the CCN mailboxes that are set up for the type of tax or duty to which the request relates, unless the central liaison offices of the applicant and requested States agree that one of the mailboxes can be used for requests concerning different types of taxes or duties.

However, if a request for notification of documents relates to more than one type of tax or duty, the applicant authority shall send that request to a mailbox set up for at least one of the types of claims mentioned in the documents to be notified.

ARTICLE 4.2

Implementing rules relating to the uniform instrument
permitting enforcement in the requested State

1. The administrative penalties, fines, fees and surcharges and the interest and costs referred to in point (b) of Article PVAT.2(1) of this Protocol which, in accordance with the rules in force in the applicant State, may be due from the date of the initial instrument permitting enforcement until the day before the date on which the recovery request is sent, may be added in the uniform instrument permitting enforcement in the requested State.
2. A single uniform instrument permitting enforcement in the requested State may be issued in respect of several claims and several persons, corresponding to the initial instrument or instruments permitting enforcement in the applicant State.
3. In so far as initial instruments permitting enforcement for several claims in the applicant State have already been replaced by a global instrument permitting enforcement for all those claims in that State, the uniform instrument permitting enforcement in the requested State may be based on the initial instruments permitting enforcement in the applicant State or on that global instrument regrouping those initial instruments in the applicant State.
4. Where the initial instrument referred to in paragraph 2 or the global instrument referred to in paragraph 3 contains several claims, one or more of which have already been collected or recovered, the uniform instrument permitting enforcement in the requested State shall only refer to those claims for which recovery assistance is requested.

5. Where the initial instrument referred to in paragraph 2 or the global instrument referred to in paragraph 3 contains several claims, the applicant authority may list those claims in different uniform instruments permitting enforcement in the requested State, in line with the tax type related division of competences of the respective recovery offices in the requested State.
6. If a request cannot be transmitted by CCN network and is transmitted by post, the uniform instrument permitting enforcement in the requested State shall be signed by a duly authorised official of the applicant authority.

ARTICLE 4.3

Conversion of the sums to be recovered

1. The applicant authority shall express the amount of the claim to be recovered in the currency of the applicant State and in the currency of the requested State.
2. For requests sent to the United Kingdom, the exchange rate to be used for the purposes of the recovery assistance shall be the exchange rate published by the European Central Bank on the day before the date on which the request is sent. Where there is no such rate available on that date, the exchange rate used shall be the latest exchange rate published by the European Central Bank before the date the request is sent.

For requests sent to a Member State, the exchange rate to be used for the purposes of the recovery assistance shall be the exchange rate published by the Bank of England on the day before the date on which the request is sent. Where there is no such rate available on that date, the exchange rate used shall be the latest exchange rate published by the Bank of England before the date the request is sent.

3. In order to convert the amount of the claim resulting from the adjustment referred to in Article PVAT.30(2) of this Protocol into the currency of the State of the requested authority, the applicant authority shall use the exchange rate used in its initial request.

ARTICLE 4.4

Transfer of recovered amounts

1. The transfer of the recovered amounts shall take place within two months of the date on which recovery was effected, unless otherwise agreed between the States.
2. However, if recovery measures applied by the requested authority are contested for a reason not falling within the responsibility of the applicant State, the requested authority may wait to transfer any sums recovered in relation to the applicant State's claim, until the dispute is settled, if the following conditions are simultaneously fulfilled:
 - (a) the requested authority finds it likely that the outcome of this contestation will be favourable to the party concerned; and

- (b) the applicant authority has not declared that it will reimburse the sums already transferred if the outcome of that contestation is favourable to the party concerned.
- 3. If the applicant authority has made a declaration to reimburse in accordance with point (b) of the paragraph 2, it shall return the recovered amounts already transferred by the requested authority within one month of the receipt of the request for reimbursement. Any other compensation due shall, in that case, be borne solely by the requested authority.

ARTICLE 4.5

Reimbursement of recovered amounts

The requested authority shall notify any action taken in the requested State for reimbursement of sums recovered or for compensation in relation to recovery of contested claims to the applicant authority immediately after the requested authority has been informed of such action.

The requested authority shall as far as possible involve the applicant authority in the procedures for settling the amount to be reimbursed and the compensation due. Upon receipt of a reasoned request from the requested authority, the applicant authority shall transfer the sums reimbursed and the compensation paid within two months of the receipt of that request.

ARTICLE 4.6

Standard forms

1. For the uniform notification form accompanying the request for notification, referred to in Article PVAT.23 of this Protocol, the States shall use the form established in accordance with model A.
2. For the uniform instrument permitting enforcement in the requested State, referred to in Article PVAT.27 of this Protocol, accompanying the request for recovery or the request for precautionary measures, or the revised uniform instrument permitting enforcement in the requested State, referred to in Article PVAT.30(2) of this Protocol, the States shall use the form established in accordance with model B.
3. For the request for information referred to in Article PVAT.20 of this Protocol, the States shall use the form established in accordance with model C.
4. For the request for notification referred to in Article PVAT.23 of this Protocol, the States shall use the form established in accordance with model D.
5. For the request for recovery or for precautionary measures referred to in Articles PVAT.25 and PVAT.31 of this Protocol, the States shall use the form established in accordance with model E.

6. Where forms are transmitted by electronic means, their structure and lay-out may be adapted to the requirements and possibilities of the electronic communication system, provided that the set of data and information contained therein is not substantially altered when compared to the models set out below.

Model A

Uniform notification form providing information about notified document(s)

(to be transmitted to the addressee of the notification)⁽¹⁾

This document accompanies document(s) hereby notified by the competent authority of the following State: [name of requested State].

This notification concerns documents of the competent authorities of the following State: [name of applicant State], which asked for notification assistance, in accordance with Article PVAT.23 of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties between the European Union and the United Kingdom.

A. ADDRESSEE OF THE NOTIFICATION

- *Name*
- *Address (known or assumed)*
- *Other data relevant to the identification of the addressee*

B. PURPOSE OF THE NOTIFICATION

This notification is intended:

- ☐ *to inform the addressee about the document(s) to which this document is attached*
- ☐ *to interrupt the period of limitation with regard to the claim(s) mentioned in the notified document(s).*
- ☐ *to confirm to the addressee, his/her obligation to pay the amounts mentioned under point D.*

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

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

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

(The following information will appear if the addressee of the notification is a person other than the (co-)debtor, holding assets belonging to, or having debts towards, the (co-)debtor or to any other person liable, or a third party which may become affected by enforcement measures concerning other persons:

The notified documents concern claims relating to taxes and duties, for which the following person(s) is (are) liable as

- ☐ *the principal debtor: [name and address (known or assumed)]*
- ☐ *a co-debtor: [name and address (known or assumed)]*
- ☐ *a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures, under the laws in force in the applicant State: [name and address (known or assumed)]).*

The applicant authority of the applicant State [name of the applicant State] invited the competent authorities of the requested State [name of the requested State] to make this notification before [date]. Please note that this date is not specifically related to any period of limitation.

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

Office responsible with regard to the attached document(s):

- Name:
- Address:
- Other contact details:
- Language(s) in which this office can be contacted:

Further information about ☐ *the notified document(s)* ☐ *and/or the possibility of contesting the obligations* can be obtained

- ☐ *at the abovementioned office responsible with regard to the attached document(s), and/or*
- ☐ *from the following office:*
 - Name:
 - Address:
 - Other contact details:
 - Language(s) in which this office can be contacted:

D. DESCRIPTION OF THE NOTIFIED DOCUMENT(S)

Document [number]

- Reference number:
- Date of establishment:
- Nature of the notified document:
 - ☐ *Tax assessment*
 - ☐ *Payment order*
 - ☐ *Decision following an administrative appeal*
 - ☐ *Other administrative document:*
 - ☐ *Judgment or order of:*
 - ☐ *Other judicial document:*
- Name of the claim(s) concerned (in the language of the applicant State):
- Nature of the claim(s) concerned:
- *Amount of the claim(s) concerned:*
 - ☐ *Principal amount:*
 - ☐ *Administrative penalties and fines:*
 - ☐ *Interest up to [date]:*
 - ☐ *Costs up to [date]:*
 - ☐ *Fees for certificates and similar documents issued in connection with administrative procedures related to the claim mentioned under point [x]:*
 - ☐ *Total amount for this (these) claim(s):*

- *The amount mentioned under point [x] should be paid:*
 - ☐ *before:*
 - ☐ *within [number] days following the date of this notification*
 - ☐ *without any further delay*
- *This payment should be made to:*
 - *Holder of the bank account:*
 - *International Bank Account Number (IBAN):*
 - *Bank Identification Code (BIC):*
 - *Name of the bank:*
- *Reference to be used for the payment:*
- *The addressee can reply to the document(s) that is (are) hereby notified.*
 - ☐ *Last day for replying:*
 - ☐ *Time period for replying:*
 - *Name and address of the authority to whom a reply can be sent:*
- *Possibility of contesting:*
 - ☐ *The period to contest the claim or the notified document(s) has already come to its end.*
 - ☐ *Last day for contesting the claim:*
 - ☐ *Time period to contest the claim: [number of days] following*
 - ☐ *the date of this notification.*
 - ☐ *the establishment of the notified document(s)*
 - ☐ *another date:*
- *Name and address of the authority where a contestation has to be submitted:*

Please note that disputes concerning the claim, the instrument permitting enforcement or any other document originating from the authorities of the applicant State [name of applicant State], fall within the competence of the competent bodies of the applicant State [name of applicant State], in accordance with Article PVAT.29 of the above Protocol between the European Union and the United Kingdom.

Any such dispute is governed by the procedural and language rules applying in the applicant State [name of applicant State].

- ☐ *Please note that the recovery may begin before the end of the period within which the claim may be contested.*

– *Other information:*

⁽¹⁾ The elements in italics are optional.

Model B

Uniform instrument permitting enforcement of claims covered by Article PVAT.27
of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax
and on mutual assistance for the recovery of claims relating to taxes and duties between the
European Union and the United Kingdom⁽¹⁾

☐ *UNIFORM INSTRUMENT PERMITTING ENFORCEMENT OF CLAIMS*

- *Date of issue:*
- *Reference number:*

☐ *REVISED UNIFORM INSTRUMENT PERMITTING ENFORCEMENT OF CLAIMS*

- *Date of issue of the original uniform instrument:*
- *Date of revision:*
- *Reason for the revision:*

- ☐ *judgment or order of [name of the Court] of [date]*
- ☐ *administrative decision of [date]*
- *Reference number:*

State where this document is issued: [name of applicant State]

Recovery measures taken by the requested State are based on:

- *a uniform instrument permitting enforcement, in accordance with Article PVAT.27 of the above Protocol.*
- *a revised uniform instrument permitting enforcement, in accordance with Article PVAT.30 of the above Protocol (to take account of the decision of the competent body referred to in Article PVAT.29(1) of that Protocol).*

This document is the uniform instrument permitting enforcement (including precautionary measures). It concerns the claim(s) mentioned below, which remain(s) unpaid in the applicant State [name of applicant State]. The initial instrument for the enforcement of this/these claim(s) has been notified in so far as required under the national law of the applicant State [name of applicant State].

Disputes concerning the claim(s) fall exclusively within the competence of the competent bodies of the applicant State [name of applicant State], in accordance with Article PVAT.29 of the above Protocol. Any such action shall be brought before them in accordance with the procedural and language rules in force in the applicant State [name of applicant State].

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

Identification of the claim(s) [number]

1. Reference:
2. Nature of the claim(s) concerned:
3. Name of the tax/duty concerned:
4. Period or date concerned:
5. Date of establishment of the claim:

6. Date on which enforcement becomes possible:
7. Amount of the claim still due:
 - ☐ *principal amount:*
 - ☐ *administrative penalties and fines:*
 - ☐ *interest till date before the day the request is sent:*
 - ☐ *costs till date before the day the request is sent:*

 - ☐ *total amount of this claim:*
8. Date of notification of the initial instrument permitting enforcement in the applicant State:
[name of the applicant State]:
 - ☐ *Date:*
 - ☐ *No date available*
9. Office responsible for the assessment of the claim:
 - *Name:*
 - *Address:*
 - *Other contact details:*
 - *Language(s) in which this office can be contacted:*
10. Further information concerning the claim or the possibilities for contesting the payment obligation can be obtained from:
 - ☐ *the office indicated above*
 - ☐ *the following office responsible for the Uniform instrument permitting enforcement:*
 - *Name:*
 - *Address:*
 - *Other contact details:*
 - *Language(s) in which this office can be contacted:*

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

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

- ☐ *natural person*
- ☐ *other*
 - Name
 - Address (known or assumed)
 - Other data relevant to the identification of the addressee
- ☐ *Legal representative*
 - Name
 - Address (known or assumed)
 - Other data relevant to the identification of the addressee

Cause of liability:

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

(b) *the following person(s) is (are) also mentioned in the national instrument(s) permitting enforcement:*

- ☐ *natural person*
- ☐ *other*
 - Name:
 - Address (known or assumed):
 - Other data relevant to the identification of the addressee:

☐ *Legal representative*

- *Name:*
- *Address (known or assumed):*
- *Other data relevant to the identification of the addressee:*

Cause of liability:

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

Other information

Overall total amount of the claim(s)

- in the currency of the applicant State:
- in the currency of the requested State:

⁽¹⁾ The elements in italics are optional.

Model form C – request for information

REQUEST FOR INFORMATION

Based on Article PVAT.20 of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties between the European Union and the United Kingdom

Reference: AA_RA_aaaaaaaaa_rrrrrrrrrrr_20YYMMDD_xxxxxxx_RI

Nature of the claim(s):

1. STATE OF THE APPLICANT AUTHORITY		
A. Applicant authority		B. Office initiating the request
Country:		Name:
Name:		Address:
Telephone:		Postcode:
Reference of the file:		Town:
Name of the official dealing with the request:		Telephone:
Language skills		E-mail:
		Reference of the file:
		Name of the official dealing with the request:

2. STATE OF THE REQUESTED AUTHORITY		
A. Requested authority Country: Name: Telephone: Reference of the file: Name of the official dealing with the request: Language skills		B. Office handling the request Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:

3. INFORMATION RELATING TO THE REQUEST
☐ I, applicant authority, ask the requested authority not to inform the person(s) concerned about this request.
☐ I, applicant authority, confirm that the information to be received will be subject to the secrecy provisions defined in the legal basis quoted above.

4. INFORMATION RELATING TO THE PERSON CONCERNED
A. Information is requested with regard to: ☐ For natural persons: First name(s): Surname: Maiden name (name at birth): Date of birth:

Place of birth:

VAT number:

Tax Identification Number:

Other identification data:

Address of this person: ☐ known — ☐ assumed

– Street and number:

– Details of address:

– Postcode and town:

– Country:

☐ Or for legal entities:

Company name:

Legal status:

VAT number:

Tax Identification Number:

Other identification data:

Address of this legal entity: ☐ known — ☐ assumed

– Street and number:

– Details of address:

– Postcode and town:

– Country:

☐ Legal representative

Name:

Address of this legal representative: ☐ known — ☐ assumed

– Street and number:

– Details of address:

– Postcode and town:

– Country:

B. Liability: the person concerned is: ☐ the principal debtor ☐ a co-debtor ☐ a person other than the (co-)debtor, liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures under the laws in force in the applicant State; ☐ a person other than the (co-)debtor, holding assets belonging to, or having debts towards, the (co-)debtor or to any other person liable. ☐ a third party which may become affected by enforcement measures concerning other persons.
C. Other relevant information concerning the above persons: ☐ Bank account number(s) – Bank account number (IBAN): – Bank identification code (BIC): – Name of the bank: ☐ Car information on 20YY/MM/DD – car plate number: – car brand: – colour of the car: ☐ Estimated or provisional or ☐ precise amount of the claim(s): ☐ Other:

5. INFORMATION REQUESTED
☐ Information about the identity of the person concerned (for natural persons: full name, date and place of birth; for legal entities: company name and legal status)
☐ Information about the address
☐ Information about the income and assets for recovery
☐ Information about the heirs and/or legal successors
☐ Other:

6. FOLLOW-UP OF THE REQUEST FOR INFORMATION				
Date	Nr	Message	Applicant authority	Requested authority
date	1	☐ I, requested authority, acknowledge receipt of the request.		
date ☐ To be combined with acknowledgment	2	☐ I, requested authority, invite the applicant authority to complete the request with the following additional information:		
date	3	☐ I, requested authority, have not yet received the additional information required and will close your request if I do not receive this information before 20YY/MM/DD.		
date	4	☐ I, applicant authority, ☐ a provide on request the following additional information: ☐ b am not able to provide the requested additional information (because:)		
date	5	☐ I, requested authority, acknowledge receipt of the additional information and am now in a position to proceed.		
date	6	☐ I, requested authority, do not provide assistance and close the case because: ☐ a I do not have competence for any of the claims to which the request relates. ☐ b the claim is older than foreseen in the Protocol. ☐ c the amount of the claim is below the threshold. ☐ d I am not able to obtain this information for the purpose of recovering similar national claims. ☐ e this would disclose a commercial, industrial or professional secret. ☐ f the disclosure of this information would be liable to prejudice the security or be contrary to the public policy of the State. ☐ g the applicant authority did not provide all the required additional information ☐ h other reason:		

date	7	I, applicant authority, ask to be informed about the present status of my request.
	☐	
date	8	I, requested authority, cannot provide the information now because:
	☐	I have asked information from other public bodies.
	☐	I have asked information from a third party.
	☐	I am arranging a personal call.
	☐	other reason:
date	9	The requested information cannot be obtained because:
	☐	a the person concerned is not known.
	☐	b insufficient data for identification of person concerned.
	☐	c the person concerned has moved away, address unknown.
	☐	d the requested information is not available.
	☐	e other reason:
date	10	I, requested authority, transmit the following part of the requested information:
	☐	
date	11	I, requested authority, transmit all (or the final part of) the requested information:
	☐	a Identity confirmed
	☐	b Address confirmed
	☐	c The following data about the identity of the person concerned have changed (or are added):
		For natural persons:
	☐	First name(s):
	☐	Surname:
	☐	Maiden name:
	☐	Date of birth:
	☐	Place of birth:

For legal entities:

- ☐ Legal Status:
- ☐ Company name:
- ☐ d The following address data have changed (or are added):
 - ☐ Street and no.:
 - ☐ Details of address:
 - ☐ Postcode and town:
 - ☐ Country:
 - ☐ Telephone:
 - ☐ Fax:
 - ☐ E-mail:
- ☐ e Financial situation:
 - ☐ Bank account(s) known:
 - Bank account number (IBAN): ...
 - Bank identification code (BIC): ...
 - Name of the bank: ...
 - ☐ Employment details: ☐ Employee — ☐ Self-employed —
☐ Unemployed
 - ☐ It seems that the person concerned has no means to settle the debt/no assets to cover recovery
 - ☐ The person concerned is bankrupt/insolvent:
 - Date of order:
 - Date of release:
 - Liquidators details:
 - Name:
 - Street and no:
 - Details of address:
 - Postcode and town:
 - Country:

☐ It seems that the person concerned has: ☐ limited means to partially settle the debt ☐ sufficient means/assets for recovery ☐ Comments:	
☐ f	Debt disputed ☐ person concerned has been advised to contest the claim in the State of the applicant authority ☐ references of the dispute, if available: ☐ further details attached
☐ g	Debtor deceased on YYYY/MM/DD
☐ h	Name and address of heirs/will executor:
☐ i	Other comments:
☐ j I recommend proceeding with recovery procedures	
☐ k I recommend not proceeding with recovery procedures	
date	12
☐ I, applicant authority, withdraw my request for information.	
date	13
☐ Other: comment from ☐ applicant authority or ☐ requested authority:	

Model form D – request for notification

REQUEST FOR NOTIFICATION

Based on Article PVAT.23 of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties between the European Union and the United Kingdom

Reference: AA_RA_aaaaaaaaa_rrrrrrrrrrr_20YYMMDD_xxxxxxx_RN

Nature of the claim(s):

1. STATE OF THE APPLICANT AUTHORITY		
A. Applicant authority Country: Name: Telephone: Reference of the file: Name of the official dealing with the request: Language skills:		B. Office initiating the request Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:

2. STATE OF THE REQUESTED AUTHORITY		
A. Requested authority Country: Name: Telephone: Reference of the file: Name of the official dealing with the request: Language skills:		B. Office handling the request Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:

3. INFORMATION RELATING TO THE REQUEST
☐ Final date for notification of these documents in order to avoid problems with the limitation period (if necessary): 20YY/MM/DD
☐ Other comments:

4. IDENTIFICATION OF THE ADDRESSEE OF THE NOTIFICATION
A. The notification should be made to: ☐ For natural persons: First name(s): Surname: Maiden name (name at birth): Date of birth: Place of birth:

VAT number:

Tax Identification Number:

Other identification data:

Address of this person: ☐ known — ☐ assumed:

Street and number:

Details of address:

Postcode and town:

Country:

☐ Or for legal entities:

Company name:

Legal status:

VAT number:

Tax Identification Number:

Other identification data:

Address of this legal entity: ☐ known — ☐ assumed

Street and number:

Details of address:

Postcode and town:

Country:

☐ Legal representative

Name:

Address of this legal representative: ☐ known — ☐ assumed

Street and number:

Details of address:

Postcode and town:

Country:

B. Other relevant information concerning the above persons:

5 PURPOSE OF THE NOTIFICATION: see the attached uniform notification form.

6 DESCRIPTION OF THE NOTIFIED DOCUMENT(S): see the attached uniform notification form.

7. FOLLOW-UP OF THE REQUEST FOR NOTIFICATION

Date	Nr	Message	Applicant authority	Requested authority
date	1	☐ I, requested authority, acknowledge receipt of the request.		
date	2	☐ I, requested authority, invite the applicant authority to complete the request with the following additional information:		
date	3	☐ I, requested authority, have not yet received the additional information required and will close your request if I do not receive this information before 20YY/MM/DD.		
date	4	☐ a I, applicant authority, provide on request the following additional information: ☐ b I am not able to provide the requested additional information (because:)		
date	5	☐ I, requested authority, acknowledge receipt of the additional information and am now in a position to proceed.		

date	6	I, requested authority, do not provide assistance and close the case because: ☐ a I do not have competence for any of the taxes to which the request relates. ☐ b the claim(s) is/are older than foreseen in the Protocol. ☐ c the amount of the claim(s) is below the threshold. ☐ d the applicant authority did not provide all the required additional information ☐ e Other reason:
date	7	I, applicant authority, ask to be informed about the present status of my request.
date	8	I, requested authority, certify: ☐ a that the document(s) has (have) been notified to the addressee, with legal effect according to the national legislation of the State of the requested authority, on 20YY/MM/DD. The notification was made in the following manner: ☐ to the addressee in person ☐ by mail ☐ by electronic mail ☐ by registered mail ☐ by bailiff ☐ by another procedure

	☐ b that the above-mentioned document(s) could not be notified to the person concerned for the following reasons: ☐ addressee(s) not known ☐ addressee(s) deceased ☐ addressee(s) has (have) left the State. New address: ☐ other:
date	9 ☐ I, applicant authority, withdraw my request for notification.
date	10 Other: comment from ☐ applicant authority or ☐ requested authority ☐

Model form E – request for recovery or precautionary measures

REQUEST FOR ☐ RECOVERY MEASURES

Based on Article PVAT.25 of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties between the European Union and the United Kingdom

AND/OR ☐ PRECAUTIONARY MEASURES

Based on Article PVAT.31 of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties between the European Union and the United Kingdom

Reference: AA_RA_aaaaaaaaa_rrrrrrrrrrr_20YYMMDD_xxxxxxx_RR(RP)

Nature of the claim(s):

1. STATE OF THE APPLICANT AUTHORITY		
A. Applicant authority Country: Name: Telephone: Reference of the file: Name of the official dealing with the request: Language skills:		B. Office initiating the request Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:

2. STATE OF THE REQUESTED AUTHORITY		
A. Requested authority Country: Name: Telephone: Reference of the file: Name of the official dealing with the request: Language skills:		B. Office handling the request Name: Address: Postcode: Town: Telephone: E-mail: Reference of the file: Name of the official dealing with the request:

3. INFORMATION ABOUT THE REQUEST
☐ The claim(s) is (are) the subject of an instrument permitting enforcement in the applicant State. ☐ The claim(s) is (are) not yet subject of an instrument permitting enforcement in the applicant State. ☐ The claim(s) is (are) not contested. ☐ The claim(s) may no longer be contested by an administrative appeal/by an appeal to the courts. ☐ The claim(s) is (are) contested but the laws, regulations and administrative practices in force in the State of the applicant authority allow recovery of a contested claim.
☐ The total amount of the claims for which assistance is requested, is not less than GBP 5 000. ☐ This request relates to claims that fulfil the age requirement applying under the Protocol.

☐	This request for precautionary measures is based on the reasons described in the attached document(s).
☐	This request is accompanied by an instrument permitting precautionary measures in the applicant state.
☐	I request not to inform the debtor/other person concerned prior to the precautionary measures.
☐	Please contact me if the following specific situation occurs (by using the free text field at the end of the request form:
☐	I, applicant authority will reimburse the sums already transferred if the outcome of the contestation is favourable to the party concerned.
☐	Sensitive case:

4. PAYMENT INSTRUCTIONS	
A.	Please remit the amount of the claim recovered to: - Bank account number (IBAN): - Bank identification code (BIC): - Name of the bank: - Name of the account holder: - Address of the account holder: - Payment reference to be used at the transfer of the money:
B.	Payment by instalment is: ☐ acceptable without further consultation ☐ only acceptable after consultation (Please use box 7, point 20 for this consultation) ☐ not acceptable

5. INFORMATION ABOUT THE PERSON CONCERNED BY THE REQUEST	
A	Recovery/precautionary measures are requested with regard to: ☐ For natural persons: First name(s): Surname: Maiden name (name at birth): Date of birth: Place of birth: VAT number: Tax Identification Number: Other identification data: Address of this person/legal entity: ☐ known — ☐ assumed Street and number: Details of address: Postcode and town: ☐ Or for legal entities: Legal status: Company name: VAT number: Tax Identification Number: Other identification data: Address of this person/legal entity: ☐ known — ☐ assumed Street and number: Details of address: Postcode and town: — other information concerning this person:

	– ☐ Legal representative Name: Details of address: ☐ known — ☐ assumed Street and number: Postcode and town: Country:
B	Other relevant information concerning this request and/or person
	1 ☐ The following person(s) is (are) co-debtor(s): [It should be possible to add more than 1 name of such persons] – Identity of this person: ☐ For natural persons: Name: Date of birth: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town: ☐ Or for legal entities: Legal status: Company name: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town: – other information concerning this (these) co-debtor(s):

2 ☐	The following person(s) is (are) holding assets belonging to the person concerned by this request: [It should be possible to add more than 1 name of such persons] – Identity of this person: ☐ For natural persons: Name: Date of birth: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town: ☐ Or for legal entities: Legal status: Company name: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town: – assets held by this other person:
3 ☐	The following person(s) is (are) having debts towards the person concerned by this request: [It should be possible to add more than 1 name of such persons] – Identity of this person: ☐ For natural persons: Name: Date of birth: VAT number:

		Tax Identification Number: Street and number: Details of address: Postcode and town: ☐ Or for legal entities: Legal status: Company name: VAT number Tax Identification Number: Street and number: Details of address: Postcode and town: – (future) debts of this other person:
4	☐	There (is) are (an)other person(s) than the person concerned by this request, who (is) are liable for settlement of the taxes, duties and other measures, or for other claims relating to these taxes, duties and other measures under the laws of the applicant State. [It should be possible to add more than 1 name of such persons] – Identity of this person: ☐ For natural persons: Name: Date of birth: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town:

		☐ Or for legal entities: Legal status: Company name: VAT number: Tax Identification Number: Street and number: Details of address: Postcode and town: – Reason or nature of the liability of this other person:
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6. DESCRIPTION OF THE CLAIM(S): see the attached uniform instrument permitting enforcement in the requested State.

7. FOLLOW-UP OF THE REQUEST		Applicant authority	Requested authority
date	1	☐ I, requested authority, acknowledge receipt of the request.	
date ☐ To be combined with acknowledgment	2	☐ I, requested authority, invite the applicant authority to complete the request with the following additional information:	
date	3	☐ I, requested authority, have not yet received the additional information required and will close your request if I do not receive this information before 20YY/MM/DD.	

date	4	I, applicant authority, ☐ a provide on request the following additional information: ☐ b am not able to provide the requested additional information (because:)
date	5	I, requested authority, acknowledge receipt of the additional information ☐ and am now in a position to proceed.
date	6	I, requested authority, do not provide assistance and close the case because: ☐ a I do not have competence for the claims to which your request relates. ☐ b I do not have competence for the following claim(s) of your request: ☐ c the claim(s) is/are older than foreseen in the Protocol. ☐ d the total amount is less than the threshold foreseen in the Protocol. ☐ e the applicant authority did not provide all the required additional information. ☐ f Other reason:
date	7	I, applicant authority, ask to be informed about the present status of my ☐ request.
date	8	I, requested authority, will not take the requested action(s), for the following reasons: ☐ a my national legislation and practice does not allow recovery measures for claims that are contested. ☐ b my national legislation and practice does not allow precautionary measures for claims that are contested.
date	9	I, requested authority, have conducted the following procedures for recovery and/or precautionary measures: ☐ a I established contact with the debtor and requested payment on 20YY/MM/DD. ☐ b I am negotiating payment by instalment. ☐ c I have commenced enforcement procedures on 20YY/MM/DD. The following actions have been taken:

☐ d I have commenced precautionary measures on 20YY/MM/DD. The following actions have been taken:		
☐ e I, requested authority, inform the applicant authority that the measures which I have taken (described under point c and/or d above) have the following effect on the period of limitation:		
☐ suspension		
☐ interruption		
☐ prolongation ☐ till 20YY/MM/DD –		
☐ with xx years/months/weeks/days		
I ask the applicant State to inform me if the same effect is not provided for under the laws in force in the applicant State.		
☐ f I, requested authority, inform the applicant authority that suspension, interruption or prolongation of the period of limitation is not possible under the laws of the requested State.		
I ask the applicant State to confirm whether the measures which I have taken (described under point c and/or d above) have interrupted, suspended or prolonged the time limit for recovery and, if so, what the new time limit is.		
date	10	Procedures are still going on. I, requested authority, will inform applicant authority when changes occur.
	☐	
date	11	I, applicant authority, confirm that:
	☐ a	as a result of the action mentioned under point 9, the time limit has been changed. The new time limit is: ...
	☐ b	My national laws do not provide for the suspension, interruption or prolongation of the period of limitation.
date	12	I, requested authority, inform the applicant authority that:
	☐ a	the claim has been fully recovered on 20YY/MM/DD
		– of which the following amount (indicate the currency of the State of the requested authority) relates to the claim as mentioned in the request:

date	– of which the following amount relates to the interest charged under the laws of the State of the requested authority: ☐ b the claim has been partly recovered on 20YY/MM/DD, – for the amount of (indicate the currency of the State of the requested authority): – of which the following amount relates to the claim as mentioned in the request: – of which the following amount relates to the interest charged under the laws of the State of the requested authority: ☐ I will take no further action. ☐ I will continue recovery procedures.
date	☐ c precautionary measures have been taken. (The requested authority is invited to indicate the nature of these measures:)
date	☐ d the following payment by instalment has been agreed:
date	13 I, requested authority, confirm that all or part of the claim could not be recovered/ precautionary measures will not be taken, and the case will be closed because: ☐ a The person concerned is not known. ☐ b The person concerned is known, but moved to: ☐ c The person concerned is known, but moved to an unknown address. ☐ d The person concerned is deceased on YYYY/MM/DD. ☐ e Debtor/co-debtor is insolvent. ☐ f Debtor/co-debtor is bankrupt and the claim has been lodged. Date of order: ... --- Date of release: ... ☐ g Debtor/co-debtor is bankrupt / no recovery possible ☐ h Others:
date	14 ☐ I, applicant authority, confirm that the case is closed.

date	15	I, requested authority, inform the applicant authority that I have received notification that an action has been launched contesting the claim or the instrument permitting its enforcement and will suspend enforcement procedures. Further, ☐ a I have taken precautionary measures to ensure recovery of the claim on ☐ b I ask the applicant authority to inform me whether I should recover the claim. ☐ c I inform the applicant authority that the laws, regulations and administrative practices in force in the State in which I am situated do not permit (continued) recovery of the claim as long as it is contested.
date	16	I, applicant authority, having been informed that an action has been launched contesting the claim or the instrument permitting its enforcement, ☐ a ask the requested authority to suspend any action which it has undertaken. ☐ b ask the requested authority to take precautionary measures to ensure recovery of the claim. ☐ c ask the requested authority to (continue to) recover the claim.
date	17	I, requested authority, inform the applicant authority that the laws, regulations and administrative practices in force in the State in which I am situated do not permit the action requested: ☐ under point 16(b). ☐ under point 16(c).
date	18	I, applicant authority, ☐ a amend the request for recovery/precautionary measures ☐ in accordance with the decision about the contested claim, [this information about the decision will be put in box 6A] ☐ because part of the claim was paid directly to the applicant authority; ☐ for another reason:

	☐	b ask the requested authority to resume enforcement procedures since the contestation was not favourable to the debtor (decision of the body competent in this matter of ...).
date	19	I, applicant authority, withdraw this request for recovery/precautionary measures because: ☐ a the amount was paid directly to the applicant authority. ☐ b the time limit for recovery action has elapsed. ☐ c the claim(s) has (have) been annulled by a national court or by an administrative body. ☐ d the instrument permitting enforcement has been annulled. ☐ e other reason: ...
date	20	Other: comment from ☐ applicant authority or ☐ requested authority ☐ (Please start each comment by indicating the date)

PROTOCOL
ON MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

ARTICLE PCUST.1

Definitions

1. For the purposes of this Protocol:
 - (a) "applicant authority" means a competent administrative authority which has been designated by a Party for this purpose and which makes a request for assistance on the basis of this Protocol;
 - (b) "operations in breach of customs legislation" means any violation or attempted violation of customs legislation;
 - (c) "requested authority" means a competent administrative authority which has been designated by a Party for this purpose and which receives a request for assistance on the basis of this Protocol.
2. Unless otherwise provided in this Protocol, the definitions of Chapter 5 of Title I of Heading One of Part Two of this Agreement also apply to this Protocol.

ARTICLE PCUST.2

Scope

1. The Parties shall assist each other in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.
2. The provisions on assistance in customs matters provided for in this Protocol apply to any administrative authority of either Party which is competent for the application of this Protocol. That assistance shall neither prejudice the provisions governing mutual assistance in criminal matters nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
3. Assistance in the recovery of duties, taxes or fines is covered by the Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for the recovery of claims relating to taxes and duties.

ARTICLE PCUST.3

Assistance on request

1. At the request of the applicant authority, the requested authority shall provide the applicant authority with all relevant information which may enable the applicant authority to ensure that customs legislation is correctly applied, including information related to activities noted or planned which are or could be operations in breach of customs legislation.

2. At the request of the applicant authority, the requested authority shall in particular inform it whether:

- (a) goods exported from the territory of one of the Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods;
- (b) goods imported into the territory of one of the Parties have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

3. At the request of the applicant authority, the requested authority shall take the necessary steps in accordance with its applicable laws and regulations to ensure special surveillance of and to provide the applicant authority with information on:

- (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
- (b) goods that are or may be transported in such a way that there are reasonable grounds for believing that they have been or are intended to be used in operations in breach of customs legislation;
- (c) places where stocks of goods have been or may be stored or assembled in such a way that there are reasonable grounds for believing that these goods have been or are intended to be used in operations in breach of customs legislation;

- (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation; and
- (e) premises suspected by the applicant authority of being used to commit breaches of customs legislation.

ARTICLE PCUST.4

Spontaneous assistance

Wherever possible, on their own initiative, the Parties shall assist each other in accordance with their laws and regulations by providing information on concluded, planned or ongoing activities which constitute or appear to constitute operations in breach of customs legislation and which may be of interest to the other Party. The information shall focus in particular on:

- (a) goods known to be subject to operations in breach of customs legislation;
- (b) persons in respect of whom there are reasonable grounds for believing they are or have been involved in operations in breach of customs legislation;
- (c) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation; and
- (d) new means or methods employed in carrying out operations in breach of customs legislation.

ARTICLE PCUST.5

Form and substance of requests for assistance

1. Requests pursuant to this Protocol shall be made in writing either in print or electronic format. They shall be accompanied by the documents necessary to enable compliance with the request. In case of urgency, the requested authority may accept oral requests, but such oral requests shall be confirmed by the applicant authority in writing promptly.
2. Requests pursuant to paragraph 1 shall include the following information:
 - (a) the applicant authority and requesting official;
 - (b) the information or type of assistance requested;
 - (c) the object of and the reason for the request;
 - (d) the laws and regulations and other legal elements involved;
 - (e) indications as exact and comprehensive as possible on the goods or persons who are the target of the investigations;
 - (f) a summary of the relevant facts and of the enquiries already carried out; and
 - (g) any additional available details to enable the requested authority to comply with the request.

3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority, English always being an acceptable language. This requirement does not apply to any documents that accompany the request under paragraph 1.
4. If a request does not meet the formal requirements set out in this Article, the requested authority may require the correction or the completion of the request; pending such correction or completion, precautionary measures may be ordered.

ARTICLE PCUST.6

Execution of requests

1. In order to comply with a request for assistance, the requested authority shall proceed promptly, within the limits of its competence, as though it was acting on its own account or at the request of another authority of that same Party, by supplying information already in its possession, by carrying out appropriate enquiries or by arranging for those enquiries to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own. In providing any such assistance the requested authority shall give appropriate consideration to the urgency of the request.
2. Requests for assistance shall be executed in accordance with the laws and regulations of the requested Party.

ARTICLE PCUST.7

Form in which information is to be communicated

1. The requested authority shall communicate results of enquiries conducted pursuant to a request made under this Protocol to the applicant authority in writing, together with relevant documents, certified copies of documents or other items. This information may be provided in electronic format.
2. Original documents shall be transmitted according to each Party's legal constraints, only at the request of the applicant authority, in cases where certified copies would be insufficient. The applicant authority shall return those originals at the earliest opportunity.
3. Under the provisions referred to in paragraph 2, the requested authority shall deliver to the applicant authority any information related to the authenticity of the documents issued or certified by official agencies within its territory in support of a goods declaration.

ARTICLE PCUST.8

Presence of officials of one Party in the territory of another

1. Duly authorised officials of a Party may, with the agreement of the other Party and subject to the conditions laid down by the latter, be present in the offices of the requested authority or any other concerned authority referred to in Article PCUST.6(1) to obtain information relating to activities that are or could be operations in breach of customs legislation which the applicant authority needs for the purposes of this Protocol.

2. With the agreement of the requested Party, and subject to the conditions it may specify, duly authorised officials of the other Party may be present at enquiries carried out in the requested Party's territory.

ARTICLE PCUST.9

Delivery and notification

1. At the request of the applicant authority, the requested authority shall take all necessary measures in accordance with its applicable laws and regulations in order to deliver any documents or to notify any decisions of the applicant authority that fall within the scope of this Protocol, to an addressee residing or established in the territory of the requested authority.
2. Such requests for the delivery of documents or the notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority.

ARTICLE PCUST.10

Automatic exchange of information

1. The Parties may, by mutual arrangement in accordance with Article PCUST.15 of this Protocol:
 - (a) exchange any information covered by this Protocol on an automatic basis;

(b) exchange specific information in advance of the arrival of consignments in the territory of the other Party.

2. The Parties may establish arrangements on the type of information they wish to exchange, the format and the frequency of transmission to implement the exchanges under points (a) and (b) of paragraph 1.

ARTICLE PCUST.11

Exceptions to the obligation to provide assistance

1. Assistance under this Protocol may be refused or may be subject to the satisfaction of certain conditions or requirements in cases where a Party is of the opinion that such assistance would:

- (a) be likely to prejudice the sovereignty of the United Kingdom or that of a Member State which has been requested to provide assistance under this Protocol;
- (b) be likely to prejudice public policy, security or other essential interests; or
- (c) violate an industrial, commercial or professional secret.

2. The requested authority may postpone the assistance on the grounds that such assistance will interfere with ongoing investigations, prosecutions or proceedings. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.

3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.

4. In the cases referred to in paragraphs 1 and 2, the requested authority shall communicate its decision and the reasons for that decision to the applicant authority without delay.

ARTICLE PCUST.12

Information exchange and confidentiality

1. The information received under this Protocol shall be used solely for the purposes established in this Protocol.

2. The use of information obtained under this Protocol in administrative or judicial proceedings instituted in respect of operations in breach of customs legislation is considered to be for the purposes of this Protocol. Therefore, the Parties may use information obtained and documents consulted in accordance with the provisions of this Protocol as evidence in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts or tribunals. The requested authority may subject the supply of information or the granting of access to documents to the condition that it is notified of such use.

3. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

4. Any information communicated in whatsoever form pursuant to this Protocol shall be considered to be of a confidential or restricted nature, in accordance with the laws and regulations applicable in each Party. That information shall be covered by the obligation of professional secrecy and shall enjoy the protection granted to similar information under the relevant laws and regulations of the receiving Party, unless the Party which provided the information gives its prior consent to the disclosure of such information. The Parties shall communicate to each other information on their applicable laws and regulations.

ARTICLE PCUST.13

Experts and witnesses

The requested authority may authorise its officials to appear, within the limitations of the authorisation granted, as experts or witnesses in judicial or administrative proceedings regarding the matters covered by this Protocol, and produce such objects, documents or confidential or certified copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

ARTICLE PCUST.14

Assistance expenses

1. Subject to paragraphs 2 and 3, the Parties shall waive any claims on each other for reimbursements of expenses incurred in the execution of this Protocol.

2. Expenses and allowances paid to experts, witnesses, interpreters and translators, other than public service employees, shall be borne as appropriate by the requesting Party.
3. If expenses of a substantial or extraordinary nature are or will be required to execute the request, the Parties shall consult to determine the terms and conditions under which the request is to be executed, as well as the manner in which the costs are to be borne.

ARTICLE PCUST.15

Implementation

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of the United Kingdom and on the other hand to the competent services of the European Commission and the customs authorities of the Member States of the Union, as appropriate. They shall decide on all practical measures and arrangements necessary for the implementation of this Protocol, taking into consideration their respective applicable laws and regulations, in particular for the protection of personal data.
2. Each Party shall keep the other Party informed of the detailed implementation measures which it adopts in accordance with the provisions of this Protocol, in particular with respect to the duly authorised services and officials designated as competent to send and receive the communications provided for in this Protocol.

3. In the Union, the provisions of this Protocol shall not affect the communication of any information obtained under this Protocol between the competent services of the European Commission and the customs authorities of the Member States.

ARTICLE PCUST.16

Other agreements

The provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual administrative assistance in customs matters which has been or may be concluded between individual Member States of the Union and the United Kingdom insofar as the provisions of those bilateral agreements are incompatible with those of this Protocol.

ARTICLE PCUST.17

Consultations

In respect of the interpretation and implementation of this Protocol, the Parties shall consult each other to resolve the matter in the framework of the Trade Specialised Committee on Customs Cooperation and Rules of Origin.

ARTICLE PCUST.18

Future developments

With a view to supplementing the levels of mutual assistance provided for in this Protocol, the Trade Specialised Committee on customs cooperation and rules of origin may adopt a decision to expand this Protocol by establishing arrangements on specific sectors or matters in accordance with the Parties' respective customs legislation.

PROTOCOL ON SOCIAL SECURITY COORDINATION

TITLE I

GENERAL PROVISIONS

ARTICLE SSC.1

Definitions

For the purposes of this Protocol, the following definitions apply:

- (a) "activity as an employed person" means any activity or equivalent situation treated as such for the purposes of the social security legislation of the State in which such activity or equivalent situation exists;
- (b) "activity as a self-employed person" means any activity or equivalent situation treated as such for the purposes of the social security legislation of the State in which such activity or equivalent situation exists;
- (c) "assisted reproduction services" means any medical, surgical or obstetric services provided for the purpose of assisting a person to carry a child;

- (d) "benefits in kind" means:
 - (i) for the purposes of Chapter 1 of Title III, benefits in kind provided for under the legislation of a State which are intended to supply, make available, pay directly or reimburse the cost of medical care and products and services ancillary to that care;
 - (ii) for the purposes of Chapter 2 of Title III, all benefits in kind relating to accidents at work and occupational diseases as defined in point (i) and provided for under the States' accidents at work and occupational diseases schemes;
- (e) "child-raising period" refers to any period which is credited under the pension legislation of a State or which provides a supplement to a pension explicitly for the reason that a person has raised a child, irrespective of the method used to calculate those periods and whether they accrue during the time of child-raising or are acknowledged retroactively;
- (f) "civil servant" means a person considered to be such or treated as such by the State to which the administration employing them is subject;
- (g) "competent authority" means, in respect of each State, the Minister, Ministers or other equivalent authority responsible for social security schemes throughout or in any part of the State in question;
- (h) "competent institution" means:
 - (i) the institution with which the person concerned is insured at the time of the application for benefit; or

- (ii) the institution from which the person concerned is or would be entitled to benefits if that person or a member or members of their family resided in the State in which the institution is situated; or
 - (iii) the institution designated by the competent authority of the State concerned; or
 - (iv) in the case of a scheme relating to an employer's obligations in respect of the benefits set out in Article SSC.3(1), either the employer or the insurer involved or, in default thereof, the body or authority designated by the competent authority of the State concerned;
- (i) "competent State" means the State in which the competent institution is situated;
 - (j) "death grant" means any one-off payment in the event of death, excluding the lump-sum benefits referred to in point (w);
 - (k) "family benefit" means all benefits in kind or in cash intended to meet family expenses;
 - (l) "frontier worker" means any person pursuing an activity as an employed or self-employed person in a State and who resides in another State to which that person returns as a rule daily or at least once a week;
 - (m) "home base" means the place from where the crew member normally starts and ends a duty period or a series of duty periods, and where, under normal conditions, the operator/airline is not responsible for the accommodation of the crew member concerned;

- (n) "institution" means, in respect of each State, the body or authority responsible for applying all or part of the legislation;
- (o) "institution of the place of residence" and "institution of the place of stay" mean, respectively, the institution which is competent to provide benefits in the place where the person concerned resides and the institution which is competent to provide benefits in the place where the person concerned is staying, in accordance with the legislation administered by that institution or, where no such institution exists, the institution designated by the competent authority of the State concerned;
- (p) "insured person", in relation to the social security branches covered by Chapters 1 and 3 of Title III, means any person satisfying the conditions required under the legislation of the State competent under Title II in order to have the right to benefits, taking into account the provisions of this Protocol;
- (q) "legislation" means, in respect of each State, laws, regulations and other statutory provisions and all other implementing measures relating to the social security branches covered by Article SSC.3(1), but excludes contractual provisions other than those which serve to implement an insurance obligation arising from the laws and regulations referred to in this point or which have been the subject of a decision by the public authorities which makes them obligatory or extends their scope, provided that the State concerned makes a declaration to that effect, notified to the Specialised Committee on Social Security Coordination. The European Union shall publish such a declaration in the *Official Journal of the European Union*;

- (r) "long-term care benefit" means a benefit in kind or in cash the purpose of which is to address the care needs of a person who, on account of impairment, requires considerable assistance, including but not limited to assistance from another person or persons to carry out essential activities of daily living for an extended period of time in order to support their personal autonomy; this includes benefits granted for the same purpose to a person providing such assistance;
- (s) "member of the family" means:
 - (i) (A) any person defined or recognised as a member of the family or designated as a member of the household by the legislation under which benefits are provided;

(B) with regard to benefits in kind pursuant to Chapter 1 of Title III, any person defined or recognised as a member of the family or designated as a member of the household by the legislation of the State in which that person resides;
 - (ii) if the legislation of a State which is applicable under point (i) does not make a distinction between the members of the family and other persons to whom it is applicable, the spouse, minor children, and dependent children who have reached the age of majority shall be considered members of the family;
 - (iii) if, under the legislation which is applicable under points (i) and (ii), a person is considered a member of the family or member of the household only if that person lives in the same household as the insured person or pensioner, this condition shall be considered satisfied if the person in question is mainly dependent on the insured person or pensioner;

- (t) "period of employment" or "period of self-employment" mean periods so defined or recognised by the legislation under which they were completed, and all periods treated as such, where they are regarded by that legislation as equivalent to periods of employment or to periods of self-employment;
- (u) "period of insurance" means periods of contribution, employment or self-employment as defined or recognised as periods of insurance by the legislation under which they were completed or considered as completed, and all periods treated as such, where they are regarded by that legislation as equivalent to periods of insurance;
- (v) "period of residence" means periods so defined or recognised by the legislation under which they were completed or considered as completed;
- (w) "pension" covers not only pensions but also lump-sum benefits which can be substituted for them and payments in the form of reimbursement of contributions and, subject to the provisions of Title III, revaluation increases or supplementary allowances;
- (x) "pre-retirement benefit" means all cash benefits, other than an unemployment benefit or an early old-age benefit, provided from a specified age to workers who have reduced, ceased or suspended their remunerative activities until the age at which they qualify for an old-age pension or an early retirement pension, the receipt of which is not conditional upon the person concerned being available to the employment services of the competent State; "early old-age benefit" means a benefit provided before the normal pension entitlement age is reached and which either continues to be provided once the said age is reached or is replaced by another old-age benefit;

- (y) "refugee" has the meaning assigned to it in Article 1 of the Convention relating to the Status of Refugees, signed in Geneva on 28 July 1951;
- (z) "registered office or place of business" means the registered office or place of business where the essential decisions of the undertaking are adopted and where the functions of its central administration are carried out;
- (aa) "residence" means the place where a person habitually resides;
- (bb) "special non-contributory cash benefits" means those non-contributory cash benefits which:
 - (i) are intended to provide either:
 - (A) supplementary, substitute or ancillary cover against the risks covered by the branches of social security referred to in Article SSC.3(1), and which guarantee the persons concerned a minimum subsistence income having regard to the economic and social situation in the State concerned; or
 - (B) solely specific protection for the disabled, closely linked to the said person's social environment in the State concerned, and
 - (ii) where the financing exclusively derives from compulsory taxation intended to cover general public expenditure and the conditions for providing and for calculating the benefits are not dependent on any contribution in respect of the beneficiary. However, benefits provided to supplement a contributory benefit shall not be considered to be contributory benefits for this reason alone;

- (cc) "special scheme for civil servants" means any social security scheme which is different from the general social security scheme applicable to employed persons in the State concerned and to which all, or certain categories of, civil servants are directly subject;
- (dd) "stateless person" has the meaning assigned to it in Article 1 of the Convention relating to the Status of Stateless Persons, signed in New York on 28 September 1954;
- (ee) "stay" means temporary residence.

ARTICLE SSC.2

Persons covered

This Protocol applies to persons, including stateless persons and refugees, who are or have been subject to the legislation of one or more States, as well as to the members of their families and their survivors.

ARTICLE SSC.3

Matters covered

1. This Protocol applies to the following branches of social security:
 - (a) sickness benefits;

- (b) maternity and equivalent paternity benefits;
- (c) invalidity benefits;
- (d) old-age benefits;
- (e) survivors' benefits;
- (f) benefits in respect of accidents at work and occupational diseases;
- (g) death grants;
- (h) unemployment benefits;
- (i) pre-retirement benefits.

2. Unless otherwise provided for in Annex SSC-6, this Protocol applies to general and special social security schemes, whether contributory or non-contributory, and to schemes relating to the obligations of an employer or ship-owner.

3. The provisions of Title III do not, however, affect the legislative provisions of any State concerning a ship-owner's obligations.

4. This Protocol does not apply to:

- (a) special non-contributory cash benefits which are listed in Part 1 of Annex SSC-1;

- (b) social and medical assistance;
- (c) benefits in relation to which a State assumes the liability for damages to persons and provides for compensation, such as those for victims of war and military action or their consequences; victims of crime, assassination or terrorist acts; victims of damage occasioned by agents of the State in the course of their duties; or victims who have suffered a disadvantage for political or religious reasons or for reasons of descent;
- (d) long-term care benefits which are listed in Part 2 of Annex SSC-1;
- (e) assisted reproduction services;
- (f) payments which are connected to a branch of social security listed in paragraph 1 and which are:
 - (i) paid to meet expenses for heating in cold weather; and
 - (ii) listed in Part 3 of Annex SSC-1;
- (g) family benefits.

ARTICLE SSC.4

Non-discrimination between Member States

1. Social security coordination arrangements established in this Protocol shall be based on the principle of non-discrimination between the Member States.
2. This Article is without prejudice to any arrangements made between the United Kingdom and Ireland concerning the Common Travel Area.

ARTICLE SSC.5

Equality of treatment

1. Unless otherwise provided for in this Protocol, as regards the branches of social security covered by Article SSC.3(1), persons to whom this Protocol applies shall enjoy the same benefits and be subject to the same obligations under the legislation of any State as the nationals thereof.
2. This provision does not apply to the matters referred to in Article SSC.3(4).

ARTICLE SSC.6

Equal treatment of benefits, income, facts or events

Unless otherwise provided for in this Protocol, the States shall ensure the application of the principle of equal treatment of benefits, income, facts or events in the following manner:

- (a) where, under the legislation of the competent State, the receipt of social security benefits and other income has certain legal effects, the relevant provisions of that legislation shall also apply to the receipt of equivalent benefits acquired under the legislation of another State or to income acquired in another State;
- (b) where, under the legislation of the competent State, legal effects are attributed to the occurrence of certain facts or events, that State shall take account of like facts or events that have occurred in any other State as though they had taken place in its own territory.

ARTICLE SSC.7

Aggregation of periods

Unless otherwise provided for in this Protocol, the competent institution of a State shall, to the extent necessary, take into account periods of insurance, employment, self-employment or residence completed under the legislation of any other State as though they were periods completed under the legislation which it applies, where its legislation makes conditional upon the completion of periods of insurance, employment, self-employment or residence:

- (a) the acquisition, retention, duration or recovery of the right to benefits;
- (b) the coverage by legislation; or
- (c) the access to or the exemption from compulsory, optional continued or voluntary insurance.

ARTICLE SSC.8

Waiving of residence rules

The States shall ensure the application of the principle of exportability of cash benefits in accordance with points (a) and (b):

- (a) Cash benefits payable under the legislation of a State or under this Protocol shall not be subject to any reduction, amendment, suspension, withdrawal or confiscation on account of the fact that the beneficiary or the members of their family reside in a State other than that in which the institution responsible for providing benefits is situated.
- (b) Point (a) does not apply to the cash benefits covered by points (c) and (h) of Article SSC.3(1).

ARTICLE SSC.9

Preventing of overlapping of benefits

Unless otherwise provided, this Protocol shall neither confer nor maintain the right to several benefits of the same kind for one and the same period of compulsory insurance.

TITLE II

DETERMINATION OF THE LEGISLATION APPLICABLE

ARTICLE SSC.10

General rules

1. Persons to whom this Protocol applies shall be subject to the legislation of a single State only. Such legislation shall be determined in accordance with this Title.

2. For the purposes of this Title, persons receiving cash benefits because or as a consequence of their activity as an employed or self-employed person shall be considered to be pursuing the said activity. This shall not apply to invalidity, old-age or survivors' pensions or to pensions in respect of accidents at work or occupational diseases or to sickness benefits in cash covering treatment for an unlimited period.
3. Subject to Articles SSC.11, SSC.12 and SSC.13:
 - (a) a person pursuing an activity as an employed or self-employed person in a State shall be subject to the legislation of that State;
 - (b) a civil servant shall be subject to the legislation of the State to which the administration employing them is subject;
 - (c) any other person to whom points (a) and (b) do not apply shall be subject to the legislation of the State of residence, without prejudice to other provisions of this Protocol guaranteeing them benefits under the legislation of one or more other States.
4. For the purposes of this Title, an activity as an employed or self-employed person normally pursued on board a vessel at sea flying the flag of a State shall be deemed to be an activity pursued in the said State. However, a person employed on board a vessel flying the flag of a State and remunerated for such activity by an undertaking or a person whose registered office or place of business is in another State shall be subject to the legislation of the latter State if that person resides in that State. The undertaking or person paying the remuneration shall be considered as the employer for the purposes of the said legislation.

5. An activity as a flight crew or cabin crew member performing air passenger or freight services shall be deemed to be an activity pursued in the State where the home base is located.

ARTICLE SSC.11

Detached workers

1. By way of derogation from Article SSC.10(3) and as a transitional measure in relation to the situation that existed before the entry into force of this Agreement, the following rules as regards the applicable legislation apply between the Member States listed in Category A of Annex SSC-8 and the United Kingdom:

- (a) a person who pursues an activity as an employed person in a State for an employer which normally carries out its activities there and who is sent by that employer to another State to perform work on that employer's behalf shall continue to be subject to the legislation of the first State, provided that:
 - (i) the duration of such work does not exceed 24 months; and
 - (ii) that person is not sent to replace another detached worker.
- (b) a person who normally pursues an activity as a self-employed person in a State who goes to pursue a similar activity in another State shall continue to be subject to the legislation of the first State, provided that the anticipated duration of such activity does not exceed 24 months.

2. By the date of entry into force of this Agreement, the Union shall notify the United Kingdom which of the following categories each Member State falls under:

- (a) Category A: The Member State has notified the Union that it wishes to derogate from Article SSC.10 in accordance with this Article;
- (b) Category B: The Member State has notified the Union that it does not wish to derogate from Article SSC.10; or
- (c) Category C: The Member State has not indicated whether it wishes to derogate from Article SSC.10.

3. The document referred to in paragraph 2 shall become the content of Annex SSC-8 on the date of entry into force of this Agreement.

4. For Member States which are listed in Category A on the date of entry into force of this Agreement, points (a) and (b) of paragraph 1 shall apply.

5. For Member States which are listed in Category C on the date of entry into force of this Agreement, points (a) and (b) of paragraph 1 shall apply as though that Member State was listed in Category A for one month after the date of entry into force of this Agreement. The Specialised Committee on Social Security Coordination shall move a Member State from Category C to Category A if the Union notifies the Specialised Committee on Social Security Coordination that that Member State wishes to be so moved.

6. A month after the date of entry into force of this Agreement, Categories B and C will cease to exist. The Parties shall publish an updated Annex SSC-8 as soon as possible thereafter. For the purpose of paragraph 1, Annex SSC-8 will be considered as containing only Category A Member States as from the date of that publication.

7. Where a person is in a situation referred to in paragraph 1 involving a Category C Member State before the publication of an updated Annex SSC-8 in accordance with paragraph 6, paragraph 1 shall continue to apply to that person for the duration of their activities under paragraph 1.

8. The Union shall notify the Specialised Committee on Social Security Coordination if a Member State wishes to be removed from Category A of Annex SSC-8 and the Specialised Committee on Social Security Coordination shall, at the request of the Union, remove that Member State from Category A of Annex SSC-8. The Parties shall publish an updated Annex SSC-8 which shall apply as from the first day of the second month following the receipt of the request by the Specialised Committee on Social Security Coordination.

9. Where a person is in a situation referred to in paragraph 1 before the publication of an updated Annex SSC-8 in accordance with paragraph 8, paragraph 1 shall continue to apply to that person for the duration of that person's activities under paragraph 1.

ARTICLE SSC.12

Pursuit of activities in two or more States

1. A person who normally pursues an activity as an employed person in one or more Member States as well as in the United Kingdom shall be subject to:
 - (a) the legislation of the State of residence if that person pursues a substantial part of their activity in that State; or
 - (b) if that person does not pursue a substantial part of their activity in the State of residence:
 - (i) the legislation of the State in which the registered office or place of business of the undertaking or employer is situated if that person is employed by one undertaking or employer; or
 - (ii) the legislation of the State in which the registered office or place of business of the undertakings or employers is situated if that person is employed by two or more undertakings or employers which have their registered office or place of business in only one State; or
 - (iii) the legislation of the State in which the registered office or place of business of the undertaking or employer is situated other than the State of residence if that person is employed by two or more undertakings or employers, which have their registered office or place of business in a Member State and the United Kingdom, one of which is the State of residence; or

- (iv) the legislation of the State of residence if that person is employed by two or more undertakings or employers, at least two of which have their registered office or place of business in different States other than the State of residence.

2. A person who normally pursues an activity as a self-employed person in one or more Member States as well as in the United Kingdom shall be subject to:

- (a) the legislation of the State of residence if that person pursues a substantial part of their activity in that State; or
- (b) the legislation of the State in which the centre of interest of their activities is situated, if that person does not reside in one of the States in which that person pursues a substantial part of their activity.

3. A person who normally pursues an activity as an employed person and an activity as a self-employed person in two or more States shall be subject to the legislation of the State in which that person pursues an activity as an employed person or, if that person pursues such an activity in two or more States, to the legislation determined in accordance with paragraph 1.

4. A person who is employed as a civil servant by a State and who pursues an activity as an employed person or as a self-employed person in one or more other States shall be subject to the legislation of the State to which the administration employing that person is subject.

5. A person who normally pursues an activity as an employed person in two or more Member States (and not in the United Kingdom) shall be subject to the legislation of the United Kingdom if that person does not pursue a substantial part of that activity in the State of residence and that person:

- (a) is employed by one or more undertakings or employers, all of which have their registered office or place of business in the United Kingdom;
- (b) resides in a Member State and is employed by two or more undertakings or employers, all of which have their registered office or place of business in the United Kingdom and the Member State of residence;
- (c) resides in the United Kingdom and is employed by two or more undertakings or employers, at least two of which have their registered office or place of business in different Member States;
or
- (d) resides in the United Kingdom and is employed by one or more undertakings or employers, none of which have a registered office or place of business in another State.

6. A person who normally pursues an activity as a self-employed person in two or more Member States (and not in the United Kingdom), without pursuing a substantial part of that activity in the State of residence, shall be subject to the legislation of the United Kingdom if the centre of interest of their activity is situated in the United Kingdom.

7. Paragraph 6 shall not apply in the case of a person who normally pursues an activity as an employed person and as a self-employed person in two or more Member States.

8. Persons referred to in paragraphs 1 to 6 shall be treated, for the purposes of the legislation determined in accordance with these provisions, as though they were pursuing all their activities as employed or self-employed persons and were receiving all their income in the State concerned.

ARTICLE SSC.13

Voluntary insurance or optional continued insurance

1. Articles SSC.10, SSC.11 and SSC.12 do not apply to voluntary insurance or to optional continued insurance unless, in respect of one of the branches referred to in Article SSC.3, only a voluntary scheme of insurance exists in a State.

2. Where, by virtue of the legislation of a State, the person concerned is subject to compulsory insurance in that State, that person may not be subject to a voluntary insurance scheme or an optional continued insurance scheme in another State. In all other cases in which, for a given branch, there is a choice between several voluntary insurance schemes or optional continued insurance schemes, the person concerned shall join only the scheme of their choice.

3. However, in respect of invalidity, old-age and survivors' benefits, the person concerned may join the voluntary or optional continued insurance scheme of a State, even if that person is compulsorily subject to the legislation of another State, provided that that person has been subject, at some stage in his or her career, to the legislation of the first State because or as a consequence of an activity as an employed or self-employed person and if such overlapping is explicitly or implicitly allowed under the legislation of the first State.

4. Where the legislation of a State makes admission to voluntary insurance or optional continued insurance conditional upon residence in that State or upon previous activity as an employed or self-employed person, point (b) of Article SSC.6 shall apply only to persons who have been subject, at some earlier stage, to the legislation of that State on the basis of an activity as an employed or self-employed person.

ARTICLE SSC.14

Obligations of the employer

1. An employer who has its registered office or place of business outside the competent State shall fulfil all the obligations laid down by the legislation applicable to its employees, notably the obligation to pay the contributions provided for by that legislation, as if it had its registered office or place of business in the competent State.

2. An employer who does not have a place of business in the State whose legislation is applicable and the employee may agree that the latter may fulfil the employer's obligations on its behalf as regards the payment of contributions without prejudice to the employer's underlying obligations. The employer shall send notice of such an arrangement to the competent institution of that State.

TITLE III

SPECIAL PROVISIONS CONCERNING THE VARIOUS CATEGORIES OF BENEFITS

CHAPTER 1

SICKNESS, MATERNITY AND EQUIVALENT PATERNITY BENEFITS

SECTION 1

INSURED PERSONS AND MEMBERS OF THEIR FAMILIES EXCEPT PENSIONERS AND MEMBERS OF THEIR FAMILIES

ARTICLE SSC.15

Residence in a State other than the competent State

An insured person or members of their family who reside in a State other than the competent State shall receive in the State of residence benefits in kind provided, on behalf of the competent institution, by the institution of the place of residence, in accordance with the legislation it applies, as though the persons concerned were insured under the said legislation.

ARTICLE SSC.16

Stay in the competent State when residence is in another State – special rules
for the members of the families of frontier workers

1. Unless otherwise provided for by paragraph 2, the insured person and the members of their family referred to in Article SSC.15 shall also be entitled to benefits in kind while staying in the competent State. The benefits in kind shall be provided by the competent institution and at its own expense, in accordance with the legislation it applies, as though the persons concerned resided in that State.
2. The members of the family of a frontier worker shall be entitled to benefits in kind during their stay in the competent State.

Where the competent State is listed in Annex SSC-2 however, the members of the family of a frontier worker who reside in the same State as the frontier worker shall be entitled to benefits in kind in the competent State only under the conditions laid down in Article SSC.17(1).

ARTICLE SSC.17

Stay outside the competent State

1. Unless otherwise provided for by paragraph 2, an insured person and the members of their family staying in a State other than the competent State shall be entitled to benefits in kind, provided on behalf of the competent institution by the institution of the place of stay in accordance with the legislation it applies, as though the persons concerned were insured under that legislation, where:
 - (a) the benefits in kind become necessary on medical grounds during their stay, in the opinion of the provider of the benefits in kind, taking into account the nature of the benefits and the expected length of the stay;
 - (b) the person did not travel to that State with the purpose of receiving the benefits in kind, unless the person is a passenger or member of the crew on a vessel or aircraft travelling to that State and the benefits in kind became necessary on medical grounds during the voyage or flight; and
 - (c) a valid entitlement document is presented in accordance with Article SSCI.22(1) of Annex SSC-7.
2. Appendix SSCI-2 to Annex SSC-7 lists benefits in kind which, in order to be provided during a stay in another State, require for practical reasons a prior agreement between the person concerned and the institution providing the care.

ARTICLE SSC.18

Travel with the purpose of receiving benefits in kind – authorisation to receive
appropriate treatment outside the State of residence

1. Unless otherwise provided for in this Protocol, an insured person travelling to another State with the purpose of receiving benefits in kind during the stay shall seek authorisation from the competent institution.
2. An insured person who is authorised by the competent institution to go to another State with the purpose of receiving the treatment appropriate to their condition shall receive the benefits in kind provided, on behalf of the competent institution, by the institution of the place of stay, in accordance with the legislation it applies, as though that person were insured under the said legislation. The authorisation shall be accorded where the treatment in question is among the benefits provided for by the legislation in the State where the person concerned resides and where that person cannot be given such treatment within a time limit which is medically justifiable, taking into account their current state of health and the probable course of their illness.
3. Paragraphs 1 and 2 apply *mutatis mutandis* to the members of the family of an insured person.
4. If the members of the family of an insured person reside in a State other than the State in which the insured person resides, and this State has opted for reimbursement on the basis of fixed amounts, the cost of the benefits in kind referred to in paragraph 2 shall be borne by the institution of the place of residence of the members of the family. In this case, for the purposes of paragraph 1, the institution of the place of residence of the members of the family shall be considered to be the competent institution.

ARTICLE SSC.19

Cash benefits

1. An insured person and members of their family residing or staying in a State other than the competent State shall be entitled to cash benefits provided by the competent institution in accordance with the legislation it applies. By agreement between the competent institution and the institution of the place of residence or stay, such benefits may, however, be provided by the institution of the place of residence or stay at the expense of the competent institution in accordance with the legislation of the competent State.
2. The competent institution of a State whose legislation stipulates that the calculation of cash benefits shall be based on average income or on an average contribution basis shall determine such average income or average contribution basis exclusively by reference to the incomes confirmed as having been paid, or contribution bases applied, during the periods completed under the said legislation.
3. The competent institution of a State whose legislation provides that the calculation of cash benefits shall be based on standard income shall take into account exclusively the standard income or, where appropriate, the average of standard incomes for the periods completed under the said legislation.
4. Paragraphs 2 and 3 apply *mutatis mutandis* to cases where the legislation applied by the competent institution lays down a specific reference period which corresponds in the case in question either wholly or partly to the periods which the person concerned has completed under the legislation of one or more other States.

ARTICLE SSC.20

Pension claimants

1. An insured person who, on making a claim for a pension, or during the investigation thereof, ceases to be entitled to benefits in kind under the legislation of the State last competent, shall remain entitled to benefits in kind under the legislation of the State in which that person resides, provided that the pension claimant satisfies the insurance conditions of the legislation of the State referred to in paragraph 2. The right to benefits in kind in the State of residence shall also apply to the members of the family of the pension claimant.
2. The benefits in kind shall be chargeable to the institution of the State which, in the event of a pension being awarded, would become competent under Articles SSC.21, SSC.22 and SSC.23.

SECTION 2

SPECIAL PROVISIONS FOR PENSIONERS AND MEMBERS OF THEIR FAMILIES

ARTICLE SSC.21

Right to benefits in kind under the legislation of the State of residence

A person who receives a pension or pensions under the legislation of two or more States, of which one is the State of residence, and who is entitled to benefits in kind under the legislation of that State, shall, with the members of their family, receive such benefits in kind from and at the expense of the institution of the place of residence, as though that person were a pensioner whose pension was payable solely under the legislation of that State.

ARTICLE SSC.22

No right to benefits in kind under the legislation of the State of residence

1. A person who:
 - (a) resides in a State;
 - (b) receives a pension or pensions under the legislation of one or more States; and

(c) is not entitled to benefits in kind under the legislation of the State of residence,

shall nevertheless receive such benefits for themselves and the members of their family, insofar as the pensioner would be entitled to them under the legislation of the State competent in respect of their pension or at least one of the States competent, if that person resided in that State. The benefits in kind shall be provided at the expense of the institution referred to in paragraph 2 by the institution of the place of residence, as though the person concerned were entitled to a pension and entitled to benefits in kind under the legislation of that State.

2. In the cases covered by paragraph 1, the cost of the benefits in kind shall be borne by the institution as determined in accordance with the following rules:

- (a) where the pensioner is treated as if he or she were entitled to benefits in kind under the legislation of one State, the cost of those benefits shall be borne by the competent institution of that State;
- (b) where the pensioner is treated as if he or she were entitled to benefits in kind under the legislation of two or more States, the cost of those benefits shall be borne by the competent institution of the State to whose legislation the person has been subject for the longest period of time;
- (c) if the application of the rule in point (b) would result in several institutions being responsible for the cost of those benefits, the cost shall be borne by the competent institution of the State to whose legislation the pensioner was last subject.

ARTICLE SSC.23

Pensions under the legislation of one or more States
other than the State of residence,
where there is a right to benefits in kind in the latter State

Where a person receiving a pension or pensions under the legislation of one or more States resides in a State under whose legislation the right to receive benefits in kind is not subject to conditions of insurance, or conditions of activity as an employed or self-employed person, and that person does not receive a pension from the State of residence, the cost of benefits in kind provided to them and to members of their family shall be borne by the institution of one of the States competent in respect of the person's pensions determined in accordance with Article SSC.22(2), to the extent that the person and the members of their family would be entitled to such benefits if they resided in that State.

ARTICLE SSC.24

Residence of members of the family in a State
other than the one in which the pensioner resides

Where a person:

- (a) receives a pension or pensions under the legislation of one or more States; and

- (b) resides in a State other than the one in which members of his or her family reside,

those members of that person's family shall be entitled to receive benefits in kind from the institution of the place of their residence in accordance with the legislation it applies insofar as the pensioner is entitled to benefits in kind under the legislation of a State. The costs shall be borne by the competent institution responsible for the costs of the benefits in kind provided to the pensioner in their State of residence.

ARTICLE SSC.25

Stay of the pensioner or the members of their family in a State
other than the State of residence – stay in the competent State – authorisation for
appropriate treatment outside the State of residence

1. Article SSC.17 applies *mutatis mutandis* to:

- (a) a person receiving a pension or pensions under the legislation of one or more States and who is entitled to benefits in kind under the legislation of one of the States which provide their pension(s);
- (b) the members of their family,

who are staying in a State other than the one in which they reside.

2. Article SSC.16(1) applies *mutatis mutandis* to the persons described in paragraph 1 when they stay in the State in which is situated the competent institution responsible for the cost of the benefits in kind provided to the pensioner in his or her State of residence and that State has opted for this and is listed in Annex SSC-3.
3. Article SSC.18 applies *mutatis mutandis* to a pensioner or members of his or her family who are staying in a State other than the one in which they reside with the purpose of receiving in that State the treatment appropriate to their condition.
4. Unless otherwise provided for by paragraph 5, the cost of the benefits in kind referred to in paragraphs 1 to 3 shall be borne by the competent institution responsible for the cost of benefits in kind provided to the pensioner in their State of residence.
5. The cost of the benefits in kind referred to in paragraph 3 shall be borne by the institution of the place of residence of the pensioner or of the members of their family, if these persons reside in a State which has opted for reimbursement on the basis of fixed amounts. In these cases, for the purposes of paragraph 3, the institution of the place of residence of the pensioner or of the members of their family shall be considered to be the competent institution.

ARTICLE SSC.26

Cash benefits for pensioners

1. Cash benefits shall be paid to a person receiving a pension or pensions under the legislation of one or more States by the competent institution of the State in which is situated the competent institution responsible for the cost of benefits in kind provided to the pensioner in their State of residence. Article SSC.19 applies *mutatis mutandis*.
2. Paragraph 1 also applies to the members of a pensioner's family.

ARTICLE SSC.27

Contributions by pensioners

1. The institution of a State which is responsible under the legislation it applies for making deductions in respect of contributions for sickness, maternity and equivalent paternity benefits, may request and recover such deductions, calculated in accordance with the legislation it applies, only to the extent that the cost of the benefits pursuant to Articles SSC.21 to SSC.24 is to be borne by an institution of that State.
2. Where, in the cases referred to in Article SSC.23, the acquisition of sickness, maternity and equivalent paternity benefits is subject to the payment of contributions or similar payments under the legislation of a State in which the pensioner concerned resides, these contributions shall not be payable by virtue of such residence.

SECTION 3

COMMON PROVISIONS

ARTICLE SSC.28

General provisions

Articles SSC.21 to SSC.27 do not apply to a pensioner or the members of the pensioner's family who are entitled to benefits under the legislation of a State on the basis of an activity as an employed or self-employed person. In such cases, the person concerned shall be subject, for the purposes of this Chapter, to Articles SSC.15 to SSC.19.

ARTICLE SSC.29

Prioritising of the right to benefits in kind – special rule for the right of members of the family to benefits in the State of residence

1. Unless otherwise provided for by paragraphs 2 and 3, where a member of the family has an independent right to benefits in kind based on the legislation of a State or on this Chapter such right shall take priority over a derivative right to benefits in kind for members of the family.
2. Unless otherwise provided for by paragraph 3, where the independent right in the State of residence exists directly and solely on the basis of the residence of the person concerned in that State, a derivative right to benefits in kind shall take priority over the independent right.

3. Notwithstanding paragraphs 1 and 2, benefits in kind shall be provided to the members of the family of an insured person at the expense of the competent institution in the State in which they reside, where:

- (a) those members of the family reside in a State under whose legislation the right to benefits in kind is not subject to conditions of insurance or activity as an employed or self-employed person; and
- (b) the spouse or the person caring for the children of the insured person pursues an activity as an employed or self-employed person in that State, or receives a pension from that State on the basis of an activity as an employed or self-employed person.

ARTICLE SSC.30

Reimbursements between institutions

1. The benefits in kind provided by the institution of a State on behalf of the institution of another State under this Chapter shall give rise to full reimbursement.
2. The reimbursements referred to in paragraph 1 shall be determined and effected in accordance with the arrangements set out in Annex SSC-7, either on production of proof of actual expenditure, or on the basis of fixed amounts for States whose legal or administrative structures are such that the use of reimbursement on the basis of actual expenditure is not appropriate.

3. The States, and their competent authorities, may provide for other methods of reimbursement or waive all reimbursement between the institutions coming under their jurisdiction.

CHAPTER 2

BENEFITS IN RESPECT OF ACCIDENTS AT WORK AND OCCUPATIONAL DISEASES

ARTICLE SSC.31

Right to benefits in kind and in cash

1. Without prejudice to any more favourable provisions in paragraphs 2 and 3 of this Article, Article SSC.15 and Articles SSC.16(1), SSC.17(1) and SSC.18(1) also apply to benefits relating to accidents at work or occupational diseases.
2. A person who has sustained an accident at work or has contracted an occupational disease and who resides or stays in a State other than the competent State shall be entitled to the special benefits in kind of the scheme covering accidents at work and occupational diseases provided, on behalf of the competent institution, by the institution of the place of residence or stay in accordance with the legislation which it applies, as though that person were insured under that legislation.

3. The competent institution may not refuse to grant the authorisation provided for in Article SSC.18(1) to a person who has sustained an accident at work or who has contracted an occupational disease and is entitled to benefits chargeable to that institution, where the treatment appropriate to his or her condition cannot be given in the State in which that person resides within a time limit which is medically justifiable, taking into account that person's current state of health and the probable course of the illness.
4. Article SSC.19 also applies to benefits falling within this Chapter.

ARTICLE SSC.32

Costs of transport

1. The competent institution of a State whose legislation provides for meeting the costs of transporting a person who has sustained an accident at work or is suffering from an occupational disease, either to their place of residence or to a hospital, shall meet such costs to the corresponding place in the State where the person resides, provided that that institution gives prior authorisation for such transport, duly taking into account the reasons justifying it. Such authorisation shall not be required in the case of a frontier worker.
2. The competent institution of a State whose legislation provides for meeting the costs of transporting the body of a person killed in an accident at work to the place of burial shall, in accordance with the legislation it applies, meet such costs to the corresponding place in the State where the person was residing at the time of the accident.

ARTICLE SSC.33

Benefits for an occupational disease where the person suffering from such a disease
has been exposed to the same risk in several States

When a person who has contracted an occupational disease has, under the legislation of two or more States, pursued an activity which by its nature is likely to cause the said disease, the benefits that that person or his or her survivors may claim shall be provided exclusively under the legislation of the last of those States whose conditions are satisfied.

ARTICLE SSC.34

Aggravation of an occupational disease

In the event of aggravation of an occupational disease for which a person suffering from such a disease has received or is receiving benefits under the legislation of a State, the following rules shall apply:

- (a) if the person concerned, while in receipt of benefits, has not pursued, under the legislation of another State, an activity as an employed or self-employed person likely to cause or aggravate the disease in question, the competent institution of the first State shall bear the cost of the benefits under the provisions of the legislation which it applies, taking into account the aggravation;

- (b) if the person concerned, while in receipt of benefits, has pursued such an activity under the legislation of another State, the competent institution of the first State shall bear the cost of the benefits under the legislation it applies without taking the aggravation into account. The competent institution of the second State shall grant a supplement to the person concerned, the amount of which shall be equal to the difference between the amount of benefits due after the aggravation and the amount which would have been due prior to the aggravation under the legislation it applies, if the disease in question had occurred under the legislation of that State;
- (c) the rules concerning reduction, suspension or withdrawal laid down by the legislation of a State shall not be invoked against persons receiving benefits provided by institutions of two States in accordance with point (b).

ARTICLE SSC.35

Rules for taking into account the special features of certain legislation

1. If there is no insurance against accidents at work or occupational diseases in the State in which the person concerned resides or stays, or if such insurance exists but there is no institution responsible for providing benefits in kind, those benefits shall be provided by the institution of the place of residence or stay responsible for providing benefits in kind in the event of sickness.

2. If there is no insurance against accidents at work or occupational diseases in the competent State, the provisions of this Chapter concerning benefits in kind shall nevertheless be applied to a person who is entitled to those benefits in the event of sickness, maternity or equivalent paternity under the legislation of that State if that person sustains an accident at work or suffers from an occupational disease during a residence or stay in another State. Costs shall be borne by the institution that is competent for the benefits in kind under the legislation of the competent State.
3. Article SSC.6 applies to the competent institution in a State as regards the equivalence of accidents at work and occupational diseases which either have occurred or have been confirmed subsequently under the legislation of another State when assessing the degree of incapacity, the right to benefits or the amount thereof, on condition that:
 - (a) no compensation is due in respect of an accident at work or an occupational disease which had occurred or had been confirmed previously under the legislation it applies; and
 - (b) no compensation is due in respect of an accident at work or an occupational disease which had occurred or had been confirmed subsequently, under the legislation of the other State under which the accident at work or the occupational disease had occurred or been confirmed.

ARTICLE SSC.36

Reimbursements between institutions

1. Article SSC.30 also applies to benefits falling within this Chapter, and reimbursement shall be made on the basis of actual costs.

2. The States, or their competent authorities, may provide for other methods of reimbursement or waive all reimbursement between the institutions under their jurisdiction.

CHAPTER 3

DEATH GRANTS

ARTICLE SSC.37

Right to grants where death occurs in, or where the person entitled resides in,
a State other than the competent one

1. When an insured person or a member of their family dies in a State other than the competent State, the death shall be deemed to have occurred in the competent State.
2. The competent institution shall be obliged to provide death grants payable under the legislation it applies, even if the person entitled resides in a State other than the competent State.
3. Paragraphs 1 and 2 shall also apply when the death is the result of an accident at work or an occupational disease.

ARTICLE SSC.38

Provision of benefits in the event of the death of a pensioner

1. In the event of the death of a pensioner who was entitled to a pension under the legislation of one State, or to pensions under the legislations of two or more States, when that pensioner was residing in a State other than that of the institution responsible for the cost of benefits in kind provided under Articles SSC.22 and SSC.23, the death grants payable under the legislation administered by that institution shall be provided at its own expense as though the pensioner had been residing at the time of their death in the State in which that institution is situated.
2. Paragraph 1 applies *mutatis mutandis* to the members of the family of a pensioner.

CHAPTER 4

INVALIDITY BENEFITS

ARTICLE SSC.39

Calculation of invalidity benefits

Without prejudice to Article SSC.7, where, under the legislation of the State competent under Title II of this Protocol, the amount of invalidity benefits is dependent on the duration of the periods of insurance, employment, self-employment or residence, the competent State is not required to take into account any such periods completed under the legislation of another State for the purposes of calculating the amount of invalidity benefit payable.

ARTICLE SSC.40

Special provisions on aggregation of periods

The competent institution of a State whose legislation makes the acquisition, retention or recovery of the right to benefits conditional upon the completion of periods of insurance or residence shall, where necessary, apply Article SSC.46 *mutatis mutandis*.

ARTICLE SSC.41

Aggravation of invalidity

In the case of aggravation of an invalidity for which a person is receiving benefits under the legislation of a State in accordance with this Protocol, the benefit shall continue to be provided in accordance with this Chapter, taking the aggravation into account.

ARTICLE SSC.42

Conversion of invalidity benefits into old-age benefits

1. Where provided for in the legislation of the State paying invalidity benefit in accordance with this Protocol, invalidity benefits shall be converted into old-age benefits under the conditions laid down by the legislation under which they are provided and in accordance with Chapter 5 of Title III.

2. Where a person receiving invalidity benefits can establish a claim to old-age benefits under the legislation of one or more other States, in accordance with Article SSC.45, any institution which is responsible for providing invalidity benefits under the legislation of a State shall continue to provide such a person with the invalidity benefits to which he or she is entitled under the legislation it applies until paragraph 1 becomes applicable in respect of that institution, or otherwise for as long as the person concerned satisfies the conditions for such benefits.

ARTICLE SSC.43

Special provisions for civil servants

Articles SSC.7, SSC.39, SSC.41, SSC.42 and Article SSC.55(2) and (3) apply *mutatis mutandis* to persons covered by a special scheme for civil servants.

CHAPTER 5

OLD-AGE AND SURVIVORS' PENSIONS

ARTICLE SSC.44

Taking into account child-raising periods

1. Where, under the legislation of the State which is competent under Title II, no child-raising period is taken into account, the institution of the State whose legislation, according to Title II, was applicable to the person concerned on the grounds that he or she was pursuing an activity as an employed or self-employed person at the date when, under that legislation, the child-raising period started to be taken into account for the child concerned, shall remain responsible for taking into account that period as a child-raising period under its own legislation, as if such child-raising took place in its own territory.
2. Paragraph 1 shall not apply if the person concerned is, or becomes, subject to the legislation of another State due to the pursuit of an employed or self-employed activity.

ARTICLE SSC.45

General provisions

1. All the competent institutions shall determine entitlement to benefit, under all the legislations of the States to which the person concerned has been subject, when a request for award has been submitted, unless the person concerned expressly requests deferment of the award of old age benefits under the legislation of one or more States.
2. If at a given moment the person concerned does not satisfy, or no longer satisfies, the conditions laid down by all the legislations of the States to which that person has been subject, the institutions applying legislation the conditions of which have been satisfied shall not take into account, when performing the calculation in accordance with point (a) or (b) of Article SSC.47(1), the periods completed under the legislations the conditions of which have not been satisfied, or are no longer satisfied, where this gives rise to a lower amount of benefit.
3. Paragraph 2 shall apply *mutatis mutandis* when the person concerned has expressly requested deferment of the award of old-age benefits.
4. A new calculation shall be performed automatically as and when the conditions to be fulfilled under the other legislations are satisfied or when a person requests the award of an old-age benefit deferred in accordance with paragraph 1, unless the periods completed under the other legislations have already been taken into account by virtue of paragraph 2 or 3.

ARTICLE SSC.46

Special provisions on aggregation of periods

1. Where the legislation of a State makes the granting of certain benefits conditional upon the periods of insurance having been completed only in a specific activity as an employed or self-employed person or in an occupation which is subject to a special scheme for employed or self-employed persons, the competent institution of that State shall take into account periods completed under the legislation of other States only if completed under a corresponding scheme or, failing that, in the same occupation, or where appropriate, in the same activity as an employed or self-employed person.

If, account having been taken of the periods thus completed, the person concerned does not satisfy the conditions for receipt of the benefits of a special scheme, these periods shall be taken into account for the purposes of providing the benefits of the general scheme or, failing that, of the scheme applicable to manual or clerical workers, as the case may be, provided that the person concerned had been affiliated to one or other of those schemes.

2. The periods of insurance completed under a special scheme of a State shall be taken into account for the purposes of providing the benefits of the general scheme or, failing that, of the scheme applicable to manual or clerical workers, as the case may be, of another State, provided that the person concerned had been affiliated to one or other of those schemes, even if those periods have already been taken into account in the latter State under a special scheme.

3. Where the legislation or specific scheme of a State makes the acquisition, retention or recovery of the right to benefits conditional upon the person concerned being insured at the time of the materialisation of the risk, this condition shall be regarded as having been satisfied if that person has been previously insured under the legislation or specific scheme of that State and is, at the time of the materialisation of the risk, insured under the legislation of another State for the same risk or, failing that, if a benefit is due under the legislation of another State for the same risk. The latter condition shall, however, be deemed to be fulfilled in the cases referred to in Article SSC.52.

ARTICLE SSC.47

Award of benefits

1. The competent institution shall calculate the amount of the benefit that would be due:
 - (a) under the legislation it applies, only where the conditions for entitlement to benefits have been satisfied exclusively under national law (independent benefit);
 - (b) by calculating a theoretical amount and subsequently an actual amount (pro rata benefit), as follows:
 - (i) the theoretical amount of the benefit is equal to the benefit which the person concerned could claim if all the periods of insurance and/or of residence which have been completed under the legislations of the other States had been completed under the legislation it applies on the date of the award of the benefit. If, under this legislation, the amount does not depend on the duration of the periods completed, that amount shall be regarded as being the theoretical amount;

- (ii) the competent institution shall then establish the actual amount of the pro rata benefit by applying to the theoretical amount the ratio between the duration of the periods completed before materialisation of the risk under the legislation it applies and the total duration of the periods completed before materialisation of the risk under the legislations of all the States concerned.
- 2. Where appropriate, the competent institution shall apply, to the amount calculated in accordance with points (a) and (b) of paragraph 1, all the rules relating to reduction, suspension or withdrawal, under the legislation it applies, within the limits provided for by Articles SSC.48, SSC.49 and SSC.50.
- 3. The person concerned shall be entitled to receive from the competent institution of each State the higher of the amounts calculated in accordance with points (a) and (b) of paragraph 1.
- 4. Where the calculation pursuant to point (a) of paragraph 1 in one State invariably results in the independent benefit being equal to or higher than the pro rata benefit, calculated in accordance with point (b) of paragraph 1, the competent institution shall waive the pro rata calculation, provided that:
 - (a) such a situation is set out in Part 1 of Annex SSC-4;
 - (b) no legislation containing rules against overlapping, as referred to in Articles SSC.49 and SSC.50, is applicable unless the conditions laid down in Article SSC.50(2) are fulfilled; and
 - (c) Article SSC.52 is not applicable in relation to periods completed under the legislation of another State in the specific circumstances of the case.

5. Notwithstanding paragraphs 1, 2 and 3, the pro rata calculation shall not apply to schemes providing benefits in respect of which periods of time are of no relevance to the calculation, subject to such schemes being listed in Part 2 of Annex SSC-4. In such cases, the person concerned shall be entitled to the benefit calculated in accordance with the legislation of the State concerned.

ARTICLE SSC.48

Rules to prevent overlapping

1. Any overlapping of old-age and survivors' benefits calculated or provided on the basis of periods of insurance or residence completed by the same person shall be considered to be overlapping of benefits of the same kind.
2. Overlapping of benefits which cannot be considered to be of the same kind within the meaning of paragraph 1 shall be considered to be overlapping of benefits of a different kind.
3. The following provisions shall be applicable for the purposes of rules to prevent overlapping laid down by the legislation of a State in the case of overlapping of a benefit in respect of old age or survivors with a benefit of the same kind or a benefit of a different kind or with other income:
 - (a) the competent institution shall take into account the benefits or incomes acquired in another State only where the legislation it applies provides for benefits or income acquired abroad to be taken into account;

- (b) the competent institution shall take into account the amount of benefits to be paid by another State before deduction of tax, social security contributions and other individual levies or deductions, unless the legislation it applies provides for the application of rules to prevent overlapping after such deductions, under the conditions and the procedures laid down in Annex SSC-7;
- (c) the competent institution shall not take into account the amount of benefits acquired under the legislation of another State on the basis of voluntary insurance or continued optional insurance;
- (d) if a single State applies rules to prevent overlapping because the person concerned receives benefits of the same or of a different kind under the legislation of other States or income acquired in other States, the benefit due may be reduced solely by the amount of such benefits or such income.

ARTICLE SSC.49

Overlapping of benefits of the same kind

1. Where benefits of the same kind due under the legislation of two or more States overlap, the rules to prevent overlapping laid down by the legislation of a State shall not be applicable to a pro rata benefit.

2. The rules to prevent overlapping shall apply to an independent benefit only if the benefit concerned is:
- (a) a benefit the amount of which does not depend on the duration of periods of insurance or residence; or
 - (b) a benefit the amount of which is determined on the basis of a credited period deemed to have been completed between the date on which the risk materialised and a later date, overlapping with:
 - (i) a benefit of the same type, except where an agreement has been concluded between two or more States to avoid the same credited period being taken into account more than once; or
 - (ii) a benefit referred to in point (a).

The benefits and agreements referred to in points (a) and (b) are listed in Annex SSC-5.

ARTICLE SSC.50

Overlapping of benefits of a different kind

1. If the receipt of benefits of a different kind or other income requires the application of the rules to prevent overlapping provided for by the legislation of the States concerned regarding:
- (a) two or more independent benefits, the competent institutions shall divide the amounts of the benefit or benefits or other income, as they have been taken into account, by the number of benefits subject to the said rules;

however, the application of this point cannot deprive the person concerned of their status as a pensioner for the purposes of the other chapters of this Title under the conditions and the procedures laid down in Annex SSC-7;

- (b) one or more pro rata benefits, the competent institutions shall take into account the benefit or benefits or other income and all the elements stipulated for applying the rules to prevent overlapping as a function of the ratio between the periods of insurance and/or residence established for the calculation referred to in point (b)(ii) of Article SSC.47(1);
- (c) one or more independent benefits and one or more pro-rata benefits, the competent institutions shall apply *mutatis mutandis* point (a) as regards independent benefits and point (b) as regards pro rata benefits.

2. The competent institution shall not apply the division stipulated in respect of independent benefits, if the legislation it applies provides for account to be taken of benefits of a different kind or other income and all other elements for calculating part of their amount determined as a function of the ratio between periods of insurance and/or residence referred to in point (b)(ii) of Article SSC.47(1).

3. Paragraphs 1 and 2 shall apply *mutatis mutandis* where the legislation of one or more States provides that a right to a benefit cannot be acquired in the case where the person concerned is in receipt of a benefit of a different kind, payable under the legislation of another State, or of other income.

ARTICLE SSC.51

Additional provisions for the calculation of benefits

1. For the calculation of the theoretical and pro rata amounts referred to in point (b) of Article SSC.47(1), the following rules apply:
 - (a) where the total length of the periods of insurance and/or residence completed before the risk materialised under the legislations of all the States concerned is longer than the maximum period required by the legislation of one of these States for receipt of full benefit, the competent institution of that State shall take into account this maximum period instead of the total length of the periods completed; this method of calculation shall not result in the imposition on that institution of the cost of a benefit greater than the full benefit provided for by the legislation it applies. This provision shall not apply to benefits the amount of which does not depend on the length of insurance;
 - (b) the procedure for taking into account overlapping periods is laid down in Annex SSC-7;
 - (c) if the legislation of a State provides that the benefits are to be calculated on the basis of incomes, contributions, bases of contributions, increases, earnings, other amounts or a combination of more than one of them (average, proportional, fixed or credited), the competent institution shall:
 - (i) determine the basis for calculation of the benefits in accordance only with periods of insurance completed under the legislation it applies;

- (ii) use, in order to determine the amount to be calculated in accordance with the periods of insurance and/or residence completed under the legislation of the other States, the same elements determined or recorded for the periods of insurance completed under the legislation it applies;

where necessary in accordance with the procedures laid down in Annex SSC-6 for the State concerned;

- (d) in the event that point (c) is not applicable because the legislation of a State provides for the benefit to be calculated on the basis of elements other than periods of insurance or residence which are not linked to time, the competent institution shall take into account, in respect of each period of insurance or residence completed under the legislation of any other State, the amount of the capital accrued, the capital which is considered as having been accrued or any other element for the calculation under the legislation it administers divided by the corresponding units of periods in the pension scheme concerned.

2. The provisions of the legislation of a State concerning the revalorisation of the elements taken into account for the calculation of benefits shall apply, as appropriate, to the elements to be taken into account by the competent institution of that State, in accordance with paragraph 1, in respect of the periods of insurance or residence completed under the legislation of other States.

ARTICLE SSC.52

Periods of insurance or residence of less than one year

1. Notwithstanding point (b) of Article SSC.47(1), the institution of a State shall not be required to provide benefits in respect of periods completed under the legislation it applies which are taken into account when the risk materialises, if:

- (a) the duration of the said periods is less than one year; and
- (b) taking only these periods into account no right to benefit is acquired under that legislation.

For the purposes of this Article, "periods" shall mean all periods of insurance, employment, self-employment or residence which either qualify for, or directly increase, the benefit concerned.

2. The competent institution of each of the States concerned shall take into account the periods referred to in paragraph 1, for the purposes of point (b)(i) of Article SSC.47(1).

3. If the effect of applying paragraph 1 would be to relieve all the institutions of the States concerned of their obligations, benefits shall be provided exclusively under the legislation of the last of those States whose conditions are satisfied, as if all the periods of insurance and residence completed and taken into account in accordance with Article SSC.7 and Article SSC.46(1) and (2) had been completed under the legislation of that State.

4. This Article does not apply to schemes listed in Part 2 of Annex SSC-4.

ARTICLE SSC.53

Award of a supplement

1. A recipient of benefits to whom this Chapter applies may not, in the State of residence and under whose legislation a benefit is payable to them, be provided with a benefit which is less than the minimum benefit fixed by that legislation for a period of insurance or residence equal to all the periods taken into account for the payment in accordance with this Chapter.
2. The competent institution of that State shall pay them throughout the period of their residence in its territory a supplement equal to the difference between the total of the benefits due under this Chapter and the amount of the minimum benefit.

ARTICLE SSC.54

Recalculation and revaluation of benefits

1. If the method for determining benefits or the rules for calculating benefits are altered under the legislation of a State, or if the personal situation of the person concerned undergoes a relevant change which, under that legislation, would lead to an adjustment of the amount of the benefit, a recalculation shall be carried out in accordance with Article SSC.47.
2. On the other hand, if, by reason of an increase in the cost of living or changes in the level of income or other grounds for adjustment, the benefits of the State concerned are altered by a percentage or fixed amount, such percentage or fixed amount shall be applied directly to the benefits determined in accordance with Article SSC.47, without the need for a recalculation.

ARTICLE SSC.55

Special provisions for civil servants

1. Articles SSC.7 and SSC.45, Article SSC.46(3) and Articles SSC.47 to SSC.54 apply *mutatis mutandis* to persons covered by a special scheme for civil servants.
2. However, if the legislation of a competent State makes the acquisition, liquidation, retention or recovery of the right to benefits under a special scheme for civil servants subject to the condition that all periods of insurance be completed under one or more special schemes for civil servants in that State, or be regarded by the legislation of that State as equivalent to such periods, the competent institution of that State shall take into account only the periods which can be recognised under the legislation it applies.

If, account having been taken of the periods thus completed, the person concerned does not satisfy the conditions for the receipt of these benefits, these periods shall be taken into account for the award of benefits under the general scheme or, failing that, the scheme applicable to manual or clerical workers, as the case may be.

3. Where, under the legislation of a State, benefits under a special scheme for civil servants are calculated on the basis of the last salary or salaries received during a reference period, the competent institution of that State shall take into account, for the purposes of the calculation, only those salaries, duly revalued, which were received during the period or periods for which the person concerned was subject to that legislation.

CHAPTER 6

UNEMPLOYMENT BENEFITS

ARTICLE SSC.56

Special provisions on aggregation of periods of insurance,
employment or self-employment

1. The competent institution of a State whose legislation makes the acquisition, retention, recovery or duration of the right to benefits conditional upon the completion of either periods of insurance, employment or self-employment shall, to the extent necessary, take into account periods of insurance, employment or self-employment completed under the legislation of any other State as though they were completed under the legislation it applies.

However, when the applicable legislation makes the right to benefits conditional on the completion of periods of insurance, the periods of employment or self-employment completed under the legislation of another State shall not be taken into account unless such periods would have been considered to be periods of insurance had they been completed in accordance with the applicable legislation.

2. The application of paragraph 1 of this Article shall be conditional on the person concerned having the most recently completed, in accordance with the legislation under which the benefits are claimed:

(a) periods of insurance, if that legislation requires periods of insurance;

- (b) periods of employment, if that legislation requires periods of employment; or
- (c) periods of self-employment, if that legislation requires periods of self-employment.

ARTICLE SSC.57

Calculation of unemployment benefits

1. Where the calculation of unemployment benefits is based on the amount of the previous salary or professional income of the person concerned, the competent State shall take into account the salary or professional income received by the person concerned based exclusively on their last activity as an employed or self-employed person under the legislation of the competent State.
2. Where the legislation applied by the competent State provides for a specific reference period for the determination of the salary or professional income used to calculate the amount of benefit, and the person concerned was subject to the legislation of another State for all or part of that reference period, the competent State shall only take into account the salary or professional income received during their last activity as an employed or self-employed person under that legislation.

CHAPTER 7

PRE-RETIREMENT BENEFITS

ARTICLE SSC.58

Benefits

When the applicable legislation makes the right to pre-retirement benefits conditional on the completion of periods of insurance, of employment or of self-employment, Article SSC.7 shall not apply.

TITLE IV

MISCELLANEOUS PROVISIONS

ARTICLE SSC.59

Cooperation

1. The competent authorities of the States shall notify the Specialised Committee on Social Security Coordination of any changes to their legislation as regards the branches of social security covered by Article SSC.3 which are relevant to or may affect the implementation of this Protocol.

2. Unless this Protocol requires such information to be notified to the Specialised Committee on Social Security Coordination, the competent authorities of the States shall communicate to each other measures taken to implement this Protocol that are not notified under paragraph 1 and that are relevant for the implementation of this Protocol.

3. For the purposes of this Protocol, the authorities and institutions of the States shall lend one another their good offices and act as though implementing their own legislation. The administrative assistance given by those authorities and institutions shall, as a rule, be free of charge. However, the Specialised Committee on Social Security Coordination shall establish the nature of reimbursable expenses and the limits above which their reimbursement is due.

4. The authorities and institutions of the States may, for the purposes of this Protocol, communicate directly with one another and with the persons involved or their representatives.

5. The institutions and persons covered by this Protocol shall have a duty of mutual information and cooperation to ensure the correct implementation of this Protocol.

The institutions, in accordance with the principle of good administration, shall respond to all queries within a reasonable period of time and shall in this connection provide the persons concerned with any information required for exercising the rights conferred on them by this Protocol.

The persons concerned must inform the institutions of the competent State and of the State of residence as soon as possible of any change in their personal or family situation which affects their right to benefits under this Protocol.

6. Failure to respect the obligation of information referred to in the third subparagraph of paragraph 5 may result in the application of proportionate measures in accordance with national law. Nevertheless, these measures shall be equivalent to those applicable to similar situations under domestic law and shall not make it impossible or excessively difficult in practice for claimants to exercise the rights conferred on them by this Protocol.

7. In the event of difficulties in the interpretation or application of this Protocol which could jeopardise the rights of a person covered by it, the institution of the competent State or of the State of residence of the person concerned, shall contact the institution(s) of the State(s) concerned. If a solution cannot be found within a reasonable period, a Party may request to hold consultations in the framework of the Specialised Committee on Social Security Coordination.

8. The authorities, institutions and tribunals of one State may not reject applications or other documents submitted to them on the grounds that they are written in an official language of the Union, including in English.

ARTICLE SSC.60

Data processing

1. The States shall progressively use new technologies for the exchange, access and processing of the data required to apply this Protocol.
2. Each State shall be responsible for managing its own part of the data-processing services.

3. An electronic document sent or issued by an institution in conformity with this Protocol and Annex SSC-7 may not be rejected by any authority or institution of another State on the grounds that it was received by electronic means, once the receiving institution has declared that it can receive electronic documents. Reproduction and recording of such documents shall be presumed to be a correct and accurate reproduction of the original document or representation of the information it relates to, unless there is proof to the contrary.

4. An electronic document shall be considered valid if the computer system on which the document is recorded contains the safeguards necessary in order to prevent any alteration, disclosure or unauthorised access to the recording. It shall at any time be possible to reproduce the recorded information in an immediately readable form.

ARTICLE SSC.61

Exemptions

1. Any exemption from or reduction of taxes, stamp duty, notarial or registration fees provided for under the legislation of one State in respect of certificates or documents required to be produced in application of the legislation of that State shall be extended to similar certificates or documents required to be produced in application of the legislation of another State or of this Protocol.

2. All statements, documents and certificates of any kind whatsoever required to be produced in application of this Protocol shall be exempt from authentication by diplomatic or consular authorities.

ARTICLE SSC.62

Claims, declarations or appeals

Any claim, declaration or appeal which should have been submitted, in application of the legislation of one State, within a specified period to an authority, institution or tribunal of that State shall be admissible if it is submitted within the same period to a corresponding authority, institution or tribunal of another State. In such a case, the authority, institution or tribunal receiving the claim, declaration or appeal shall forward it without delay to the competent authority, institution or tribunal of the former State either directly or through the competent authorities of the States concerned. The date on which such claims, declarations or appeals were submitted to the authority, institution or tribunal of the second State shall be considered as the date of their submission to the competent authority, institution or tribunal.

ARTICLE SSC.63

Medical examinations

1. Medical examinations provided for by the legislation of one State may be carried out, at the request of the competent institution, in the territory of another State, by the institution of the place of stay or residence of the person entitled to benefits, under the conditions laid down in Annex SSC-7 or agreed between the competent authorities of the States concerned.
2. Medical examinations carried out under the conditions laid down in paragraph 1 shall be considered as having been carried out in the territory of the competent State.

ARTICLE SSC.64

Collection of contributions and recovery of benefits

1. Collection of contributions due to an institution of one State and recovery of benefits provided by the institution of one State but not due, may be effected in another State in accordance with the procedures and with the guarantees and privileges applicable to the collection of contributions due to the corresponding institution of the latter and the recovery of benefits provided by it but not due.
2. Enforceable decisions of the judicial and administrative authorities relating to the collection of contributions, interest and any other charges or to the recovery of benefits provided but not due under the legislation of one State shall be recognised and enforced at the request of the competent institution in another State within the limits and in accordance with the procedures laid down by the legislation and any other procedures applicable to similar decisions of the latter. Such decisions shall be declared enforceable in that State insofar as the legislation and any other procedures of that State so require.
3. Claims of an institution of one State shall in enforcement, bankruptcy or settlement proceedings in another State enjoy the same privileges as the legislation that the latter accords to claims of the same kind.
4. The procedure for implementing this Article, including costs reimbursement, shall be governed by Annex SSC-7 or, where necessary and as a complementary measure, by means of agreements between the States.

ARTICLE SSC.65

Rights of institutions

1. If a person receives benefits under the legislation of a State in respect of an injury resulting from events occurring in another State, any rights of the institution responsible for providing benefits against a third party liable to provide compensation for the injury shall be governed by the following rules:

- (a) where the institution responsible for providing benefits is, under the legislation it applies, subrogated to the rights which the beneficiary has against the third party, such subrogation shall be recognised by each State;
- (b) where the institution responsible for providing benefits has a direct right against the third party, each State shall recognise such rights.

2. If a person receives benefits under the legislation of one State in respect of an injury resulting from events occurring in another State, the provisions of the said legislation which determine the cases in which the civil liability of employers or of their employees is to be excluded shall apply with regard to the said person or to the competent institution.

Paragraph 1 shall also apply to any rights of the institution responsible for providing benefits against employers or their employees in cases where their liability is not excluded.

3. Where, in accordance with Article SSC.30(3) or SSC.36(2), two or more States or their competent authorities have concluded an agreement to waive reimbursement between institutions under their jurisdiction, or, where reimbursement does not depend on the amount of benefits actually provided, any rights arising against a liable third party shall be governed by the following rules:

- (a) where the institution of the State of residence or stay grants benefits to a person in respect of an injury sustained in its territory, that institution, in accordance with the provisions of the legislation it applies, shall exercise the right to subrogation or direct action against the third party liable to provide compensation for the injury;
- (b) for the application of point (a):
 - (i) the person receiving benefits shall be deemed to be insured with the institution of the place of residence or stay, and
 - (ii) that institution shall be deemed to be the institution responsible for providing benefits;
- (c) paragraphs 1 and 2 shall remain applicable in respect of any benefits not covered by the waiver agreement or a reimbursement which does not depend on the amount of benefits actually provided.

ARTICLE SSC.66

Implementation of legislation

Special provisions for implementing the legislation of a certain State are referred to in Annex SSC-6 to the Protocol.

TITLE V

FINAL PROVISIONS

ARTICLE SSC.67

Protection of individual rights

1. The Parties shall ensure in accordance with their domestic legal orders that the provisions of the Protocol on Social Security Coordination have the force of law, either directly or through domestic legislation giving effect to those provisions, so that legal or natural persons can invoke those provisions before domestic courts, tribunals and administrative authorities.
2. The Parties shall ensure the means for legal and natural persons to effectively protect their rights under this Protocol, such as the possibility to address complaints to administrative bodies or to bring legal action before a competent court or tribunal in an appropriate judicial procedure, in order to seek an adequate and timely remedy.

ARTICLE SSC.68

Amendments

The Specialised Committee on Social Security Coordination may amend the Annexes and Appendices to this Protocol.

ARTICLE SSC.69

Termination of this Protocol

Without prejudice to Article 779 of this Agreement, each Party may at any moment terminate this Protocol, by written notification through diplomatic channels. In that event, this Protocol shall cease to be in force on the first day of the ninth month following the date of notification.

ARTICLE SSC.70

Sunset clause

1. This Protocol shall cease to apply fifteen years after the entry into force of this Agreement.
2. Not less than 12 months before this Protocol ceases to apply in accordance with paragraph 1, either Party shall notify the other Party of its wish to enter into negotiations with a view to concluding an updated Protocol.

Article SSC.71

Post-termination arrangements

When this Protocol ceases to apply pursuant to Article SSC.69, Article SSC.70 or Article 779 of this Agreement, the rights of insured persons regarding entitlements which are based on periods completed or facts or events that occurred before this Protocol ceases to apply shall be retained. The Partnership Council may lay down additional arrangements setting out appropriate consequential and transitional arrangements in good time before this Protocol ceases to apply.

ANNEX SSC-1

CERTAIN BENEFITS IN CASH
TO WHICH THIS PROTOCOL SHALL NOT APPLY

PART 1

SPECIAL NON-CONTRIBUTORY CASH BENEFITS

(Point (a) of Article SSC.3(4) of this Protocol)

(i) UNITED KINGDOM

- (a) State Pension Credit (State Pension Credit Act 2002 and State Pension Credit Act (Northern Ireland) 2002);
- (b) Income-based allowances for jobseekers (Jobseekers Act 1995 and Jobseekers (Northern Ireland) Order 1995);
- (c) Disability Living Allowance, mobility component (Social Security Contributions and Benefits Act 1992 and Social Security Contributions and Benefits (Northern Ireland) Act 1992);
- (d) Personal Independence Payment, mobility component (Welfare Reform Act 2012 (Part 4) and Welfare Reform (Northern Ireland) Order 2015 (Part 5));

- (e) Employment and Support Allowance Income-related (Welfare Reform Act 2007 and Welfare Reform Act (Northern Ireland) 2007);
 - (f) Best Start Foods payment (Welfare Foods (Best Start Foods) (Scotland) Regulations 2019 (SSI 2019/193));
 - (g) Best Start Grants (pregnancy and baby grant, early learning grant, school-age grant) (The Early Years Assistance (Best Start Grants) (Scotland) Regulations 2018 (SSI 2018/370));
 - (h) Funeral Support Payment (Funeral Expense Assistance (Scotland) Regulations 2019 (SSI 2019/292)).
- (ii) MEMBER STATES

AUSTRIA

Compensatory supplement (Federal Act of 9 September 1955 on General Social Insurance — ASVG, Federal Act of 11 October 1978 on Social insurance for persons engaged in trade and commerce — GSVG and Federal Act of 11 October 1978 on Social insurance for farmers — BSVG).

BELGIUM

- (a) Income replacement allowance (Law of 27 February 1987);
- (b) Guaranteed income for elderly persons (Law of 22 March 2001).

BULGARIA

Social Pension for old age (Article 89 of the Social Insurance Code).

CYPRUS

- (a) Social Pension (Social Pension Law of 1995 (Law 25(I)/95), as amended);
- (b) Severe motor disability allowance (Council of Ministers' Decisions Nos 38210 of 16 October 1992, 41370 of 1 August 1994, 46183 of 11 June 1997 and 53675 of 16 May 2001);
- (c) Special grant to blind persons (Special Grants Law of 1996 (Law 77(I)/96), as amended).

CZECH REPUBLIC

Social allowance (State Social Support Act No 117/1995 Sb.).

DENMARK

Accommodation expenses for pensioners (Law on individual accommodation assistance, consolidated by Law No 204 of 29 March 1995).

ESTONIA

- (a) Disabled adult allowance (Social Benefits for Disabled Persons Act of 27 January 1999);

- (b) State unemployment allowance (Labour Market Services and Support Act of 29 September 2005).

FINLAND

- (a) Housing allowance for pensioners (Act concerning the Housing Allowance for pensioners, 571/2007);
- (b) Labour market support (Act on Unemployment Benefits 1290/2002);
- (c) Special assistance for immigrants (Act on Special Assistance for Immigrants, 1192/2002).

FRANCE

- (a) Supplementary allowances of:
 - (i) the Special Invalidity Fund; and
 - (ii) the Old Age Solidarity Fund in respect of acquired rights(Law of 30 June 1956, codified in Book VIII of the Social Security Code);
- (b) Disabled adults' allowance (Law of 30 June 1975, codified in Book VIII of the Social Security Code);
- (c) Special allowance (Law of 10 July 1952, codified in Book VIII of the Social Security Code) in respect of acquired rights;

- (d) Old-age solidarity allowance (ordinance of 24 June 2004, codified in Book VIII of the Social Security Code) as of 1 January 2006.

GERMANY

- (a) Basic subsistence income for the elderly and for persons with reduced earning capacity under Chapter 4 of Book XII of the Social Code;
- (b) Benefits to cover subsistence costs under the basic provision for jobseekers unless, with respect to these benefits, the eligibility requirements for a temporary supplement following receipt of unemployment benefit (Article 24(1) of Book II of the Social Code) are fulfilled.

GREECE

Special benefits for the elderly (Law 1296/82).

HUNGARY

- (a) Invalidity annuity (Decree No 83/1987 (XII 27) of the Council of Ministers on Invalidity Annuity);
- (b) Non-contributory old age allowance (Act III of 1993 on Social Administration and Social Benefits);
- (c) Transport allowance (Government Decree No 164/1995 (XII 27) on Transport Allowances for Persons with Severe Physical Handicap).

IRELAND

- (a) Jobseekers' allowance (Social Welfare Consolidation Act 2005, Part 3, Chapter 2);
- (b) State pension (non-contributory) (Social Welfare Consolidation Act 2005, Part 3, Chapter 4);
- (c) Widow's (non-contributory) pension and widower's (non-contributory) pension (Social Welfare Consolidation Act 2005, Part 3, Chapter 6);
- (d) Disability allowance (Social Welfare Consolidation Act 2005, Part 3, Chapter 10);
- (e) Mobility allowance (Health Act 1970, Section 61);
- (f) Blind pension (Social Welfare Consolidation Act 2005, Part 3, Chapter 5).

ITALY

- (a) Social pensions for persons without means (Law No 153 of 30 April 1969);
- (b) Pensions and allowances for the civilian disabled or invalids (Laws No 118 of 30 March 1971, No 18 of 11 February 1980 and No 508 of 21 November 1988);
- (c) Pensions and allowances for the deaf and dumb (Laws No 381 of 26 May 1970 and No 508 of 21 November 1988);

- (d) Pensions and allowances for the civilian blind (Laws No 382 of 27 May 1970 and No 508 of 21 November 1988);
- (e) Benefits supplementing the minimum pensions (Laws No 218 of 4 April 1952, No 638 of 11 November 1983 and No 407 of 29 December 1990);
- (f) Benefits supplementing disability allowances (Law No 222 of 12 June 1984);
- (g) Social allowance (Law No 335 of 8 August 1995);
- (h) Social increase (Article 1(1) and (12) of Law No 544 of 29 December 1988 and successive amendments).

LATVIA

- (a) State Social Security Benefit (Law on State Social Benefits of 1 January 2003);
- (b) Allowance for the compensation of transportation expenses for disabled persons with restricted mobility (Law on State Social Benefits of 1 January 2003).

LITHUANIA

- (a) Social assistance pension (Law of 2005 on State Social Assistance Benefits, Article 5);
- (b) Relief compensation (Law of 2005 on State Social Assistance Benefits, Article 15);

- (c) Transport compensation for the disabled who have mobility problems (Law of 2000 on Transport Compensation, Article 7).

LUXEMBOURG

Income for the seriously disabled (Article 1(2), Law of 12 September 2003), with the exception of persons recognised as being disabled workers and employed on the mainstream labour market or in a sheltered environment.

MALTA

- (a) Supplementary allowance (Section 73 of the Social Security Act (Cap. 318) 1987);
- (b) Age pension (Social Security Act (Cap. 318) 1987).

NETHERLANDS

- (a) Work and Employment Support for Disabled Young Persons Act of 24 April 1997 (Wet Wajong).
- (b) Supplementary Benefits Act of 6 November 1986 (TW).

POLAND

Social pension (Act of 27 June 2003 on social pensions).

PORTUGAL

- (a) Non-contributory State old-age and invalidity pension (Decree-Law No 464/80 of 13 October 1980);
- (b) Non-contributory widowhood pension (Regulatory Decree No 52/81 of 11 November 1981);
- (c) Solidarity supplement for the elderly (Decree – Law No 232/2005 of 29 December 2005, amended by Decree – Law No 236/2006 of 11 December 2006).

SLOVAKIA

- (a) Adjustment awarded before 1 January 2004 to pensions constituting the sole source of income;
- (b) Social pension which has been awarded before 1 January 2004.

SLOVENIA

- (a) State pension (Pension and Disability Insurance Act of 23 December 1999);
- (b) Income support for pensioners (Pension and Disability Insurance Act of 23 December 1999);
- (c) Maintenance allowance (Pension and Disability Insurance Act of 23 December 1999).

SPAIN

- (a) Minimum income guarantee (Law No 13/82 of 7 April 1982);
- (b) Cash benefits to assist the elderly and invalids unable to work (Royal Decree No 2620/81 of 24 July 1981):
 - (i) Non-contributory invalidity and retirement pensions as provided for in Chapter II of Title VI of the Consolidated Text of the General Law on Social Security, approved by Royal Legislative Decree No 8/2015 of 30 October 2015; and
 - (ii) the benefits which supplement the above pensions, as provided for in the legislation of the Comunidades Autónomas, where such supplements guarantee a minimum subsistence income having regard to the economic and social situation in the Comunidades Autónomas concerned;
- (c) Allowances to promote mobility and to compensate for transport costs (Law No 13/1982 of 7 April 1982).

SWEDEN

- (a) Housing supplements for persons receiving a pension (Law 2001:761);
- (b) Financial support for the elderly (Law 2001:853).

PART 2

LONG-TERM CARE BENEFITS

(Point (d) of Article SSC.3(4) of this Protocol)

(i) UNITED KINGDOM

- (a) Attendance Allowance (Social Security Contributions and Benefits Act 1992, Social Security (Attendance Allowance) Regulations 1991, Social Security Contributions and Benefits (Northern Ireland) Act 1992 and Social Security (Attendance Allowance) Regulations (Northern Ireland) 1992);
- (b) Carer's Allowance (Social Security Contributions and Benefits Act 1992, The Social Security (Invalid Care Allowance) Regulations 1976, Social Security Contributions and Benefits (Northern Ireland) Act 1992) and The Social Security (Invalid Care Allowance) Regulations 1976 (Northern Ireland);
- (c) Disability Living Allowance, care component (Social Security Contributions and Benefits Act 1992, Social Security (Disability Living Allowance) Regulations 1991, Social Security Contributions and Benefits (Northern Ireland) Act 1992 and Social Security (Disability Living Allowance) Regulations (Northern Ireland) 1992);

- (d) Personal Independence Payment, daily living component (Welfare Reform Act 2012 (Part 4), Social Security (Personal Independence Payment) Regulations 2013, The Personal Independence Payment (Transitional Provisions) Regulations 2013, Personal Independence Payment (Transitional Provisions) (Amendment) Regulations 2019, Welfare Reform (Northern Ireland) Order 2015 (Part 5), The Personal Independence Payment Regulations (Northern Ireland) 2016, The Personal Independence Payment (Transitional Provisions) Regulations (Northern Ireland) 2016 and Personal Independence Payment (Transitional Provisions) (Amendment) Regulations (Northern Ireland) 2019;
- (e) Carer's Allowance Supplement (The Social Security (Scotland) Act 2018);
- (f) Young Carer's Grant (The Carer's Assistance (Young Carer Grants) (Scotland) Regulations 2020 (as amended)).

(ii) MEMBER STATES

AUSTRIA

- (a) Federal Long-term care allowance Act (Bundespflegegeldgesetz, BPGG), original version BGBl. no. 110/1993, last amendment BGBl- I no. 100/2016
- (b) Regulation on the staging of the Federal long-term care allowance (Einstufungsverordnung zum Bundespflegegeldgesetz (EinstV)):

- (c) Regulation of the Federal minister for Labour, Social affairs and Consumer protection on needs assessments of care for children and young people in accordance with the Federal Nursing Care Act. (Bundespflegegeldgesetz, Kinder-EinstV)
- (d) Numerous applicable statutory bases, e.g. Agreement between the Federal Government and the Länder on joint measures for persons in need of care. Social Assistance Acts and Disability Acts of the Länder.
- (e) Care Fund Law (Pflegefondsgesetz, PFG), Original version: Official Journal (BGBl. I) No. 57/2011.
- (f) Care Services Statistics Ordinance 2012 (Pflegedienstleistungsstatistik-Verordnung 2012)
- (g) Support for the 24-hour care: Federal Long-term care allowance Act (Bundespflegegeldgesetz, BPGG):
- (h) Guidelines for the support of the 24-hour care (§ 21b of the Federal Long-term care allowance Act (Bundespflegegeldgesetz))
- (i) Guidelines for granting benefits to support caring family members (§ 21a of the Federal Long-term care allowance Act (Bundespflegegeldgesetz))
- (j) Care recourse interdiction

- (k) Federal Act on a specific supplement due to the abolition of access to funds when housing people in inpatient care facilities
- (l) Federal Act on a specific supplement due to the abolition of access to funds when housing people in inpatient care facilities for 2019 and 2020, BGBl. I No 95/2019.

BELGIUM

- (a) Health Care and Sickness Benefit Compulsory Insurance Act (Loi relative à l'assurance obligatoire soins de santé et indemnités/Wet betreffende de verplichte verzekering voor geneeskundige verzorging en uitkeringen), coordinated on 14 July 1994
- (b) Act of 27 February 1987 on allowances for persons with disabilities (Loi relative aux allocations aux personnes handicapées/Wet betreffende de tegemoetkomingen aan gehandicapten).
- (c) Flemish social protection (Vlaamse sociale bescherming): Decree of the Flemish Parliament of 18 May 2018 on the organisation of Flemish social protection (Decreet houdende Vlaamse sociale bescherming/) and Orders of the Flemish government of 30 November 2018.
- (d) Walloon Code for Social Action and Health (Code wallon de l'Action sociale et de la Santé), decretal part. Part 1, book IIIter, instituted by Decree of 8 November 2018
- (e) Walloon Regulatory Code for Social Action and Health, part I/1 instituted by Walloon Government Decree of 21 December 2018

- (f) Decree of 13 December 2018 on offers to elderly or dependent persons as well as on palliative care (Dekret über die Angebote für Senioren und Personen mit Unterstützungsbedarf sowie über die Palliativpflege)
- (g) Decree of 4 June 2007 on psychiatric nursing homes (Dekret über die psychiatrischen Pflegewohnheime)
- (h) Government Decree of 20 June 2017 on mobility aids (Erlass über die Mobilitätshilfen)
- (i) Decree of 13 December 2016 on the establishment of a German Community Office for self-determined life (Dekret zur Schaffung einer Dienststelle der Deutschsprachigen Gemeinschaft für selbstbestimmtes Leben)
- (j) Royal Decree of 5 March 1990 on the allowance for assistance to the elderly (Arrêté royal du 5 mars 1990 relatif à l'allocation pour l'aide aux personnes âgées)
- (k) Government Decree of 19 December 2019 on transitional arrangements relating to the procedure for obtaining a prior authorization or an approval for the coverage or the sharing of costs of long-term rehabilitation abroad (Erlass der Regierung zur übergangsweisen Regelung des Verfahrens zur Erlangung einer Vorabgenehmigung oder Zustimmung zwecks Kostenübernahme oder Kostenbeteiligung für eine Langzeitrehabilitation im Ausland).
- (l) Order of 21 December 2018 on Brussels health insurance bodies in the field of health care and assistance to people (Ordonnance du 21 décembre 2018 relative aux organismes assureurs bruxellois dans le domaine des soins de santé et de l'aide aux personnes)

- (m) Cooperation between federated entities:
- (n) Cooperation agreement of 31 December 2018 between the Flemish Community, the Walloon Region, the French Community Commission, the Joint Community Commission and the German-speaking Community concerning mobility aids
- (o) Cooperation agreement of 31 December 2018 between the Flemish Community, the Walloon Region, the French Community, the Joint Community Commission, the French Community Commission and the German-speaking Community concerning the financing of care when using care institutions located outside the limits of the federated entity.

BULGARIA

- (a) Social Insurance Code (Кодекс за социално осигуряване), 1999 title amended 2003.
- (b) Law on Social Assistance (Закон за социално подпомагане), 1998.
- (c) Regulation on the Implementation of the Law on Social Assistance (Правилник за прилагане на Закона за социално подпомагане), 1998.
- (d) Law on Integration of People with Disabilities 2019 (Закон за хората с увреждания), 2019.
- (e) Personal Assistance Act 2019 (Закон за личната помощ) 2019 which entered into force on 1 September 2019.
- (f) Regulation on the Implementation of the Law on Integration of People with Disabilities (Правилник за прилагане на Закона за интеграция на хората с увреждания), 2004.

- (g) Ordinance on the medical expertise (Наредба за медицинската експертиза) 2010.
- (h) Tariff of the Fees for Social Services Financed by the State Budget (Тарифа за таксите за социални услуги, финансирани от държавния бюджет), 2003.

CROATIA

- (a) Social Welfare Act (Zakon o socijalnoj skrbi) of 2013, OJ no. 157/13, 152/14, 99/15, 52/16, 16/17, 130/17 and 98/19)
- (b) Foster Families Act (Zakon o udomiteljstvu) OJ no. 90/11 and 78/12, as amended.
- (c) Ordinance on minimum requirements for delivery of social services (Pravilnik o minimalnim uvjetima za pružanje socijalnih usluga) of 2014, OJ no 40/14 and 66/15.
- (d) Ordinance on participation and method of payment of beneficiaries in the maintenance costs of accommodation outside the family (Pravilnik o sudjelovanju i načinu plaćanja korisnika I drugih obveznika uzdržavanja u troškovima smještaja izvan vlastite obitelji) of 1998, OJ no. 112/98 and 05/02, as amended.
- (e) Ordinance on the content and manner of keeping records of individuals who are professionally engaged in social services delivery as a profession (Pravilnik o sadržaju I načinu vođenja evidencije fizičkih osoba koje profesionalno pružaju socijalne usluge) of 2015, OJ no. 66/15.

CYPRUS

- (a) Social Welfare Services (Υπηρεσίες Κοινωνικής Ευημερίας):
- (b) The Guaranteed Minimum Income and in General the Social Benefits (Emergency Needs and Care Needs) Regulations and Decrees as they are amended or superseded. Homes for the Elderly and Disabled Persons Laws (Οι περί Στεγών για Ηλικιωμένους και Αναπήρους Νόμοι) of 1991 - 2011.[L. 222/91 and L. 65(I)/2011].
- (c) Adult Day-Care Centres Laws (Οι περί Κέντρων Ενηλίκων Νόμοι)(L. 38(I)/1997 and L.64(I)/2011).
- (d) State Aid Scheme, under the Regulation 360/2012 for the provision of services of general economic interest (De minimis) [Σχέδιο Κρατικών Ενισχύσεων 'Ησσονος Σημασίας, βαση του Κανονισμού 360/2012 για την παροχή υπηρεσιών γενικού οικονομικού συμφέροντος].
- (e) Welfare Benefits Administration Service (Υπηρεσία Διαχείρισης Επιδομάτων Πρόνοιας):
- (f) The Guaranteed Minimum Income and generally for Welfare Benefits Law of 2014 as it is amended or superseded.
- (g) The Guaranteed Minimum Income and generally for Welfare Benefits Regulations and Decrees as they are amended or superseded.

CZECH REPUBLIC

- (a) Act. No. 108/2006 on social services (Zákon o sociálních službách).
- (b) Act No. 372/2011 on Health Services (Zákon o zdravotních službách).
- (c) Act No. 48/1997 on Public Health Insurance (Zákon o veřejném zdravotním pojištění).

DENMARK

- (a) Consolidated Act No 988 of 17 August 2017 on Social Services (om social service).
- (b) Consolidated Act No 119 of 1 February 2019 on Social Housing (om almene boliger).

ESTONIA

Social Welfare Act (Sotsiaalhoolekande seadus) 2016.

FINLAND

- (a) Services and Assistance for the Disabled Act (Laki vammaisuuden perusteella järjestettävistä palveluista ja tukitoimista) of 3 April 1987.
- (b) Act on Supporting the Functional Capacity of the Ageing Population and on Social and Health Care Services for Older People (Laki ikääntyneen väestön toimintakyvyn tukemisesta sekä iäkkäiden sosiaali- ja terveystalveluista) of 28 December 2012.

- (c) Social Welfare Act (Sosiaalihuoltolaki) of 30 December 2014.
- (d) Health Care Act (Terveydenhuoltolaki) of 30 December 2010.
- (e) Primary Health Care Act (Kansanterveyslaki) of 28 January 1972.
- (f) Act on Informal Care Support (Laki omaishoidon tuesta) of 2 December 2005.
- (g) Family Care Act (Perhehoitolaki) of 20 March 2015.

FRANCE

- (a) Supplement for a third party (majoration pour tierce personne, MTP): Articles L. 341-4 and L. 355-1 of the Social Security Code (Code de la sécurité sociale).
- (b) Supplementary benefit for recourse to a third party (prestation complémentaire pour recours à tierce personne): Article L. 434-2 of the Social Security Code.
- (c) Special education supplement for a disabled child (complément d'allocation d'éducation de l'enfant handicapé): Article L. 541-1 of the Social Security Code.
- (d) Disability compensation allowance (prestation de compensation du handicap, PCH): Articles L. 245-1 to L. 245-14 of the Social action and Family Code (Code de l'action sociale et des familles).

- (e) Allowance for loss of autonomy (allocation personnalisée d'autonomie, APA):
Articles L. 232-1 to L. 232-28 of the Social action and Family Code (Code de l'action sociale et des familles).

GERMANY

- (a) Long-term care insurance (Pflegeversicherung):
- (b) Social long-term care insurance for persons insured under statutory sickness insurance and private compulsory long-term care insurance for persons insured under private sickness insurance: Social Code Sozialgesetzbuch, Book XI (SGB XI), last amended by Article 2 of the Act of 21 December 2019 (BGBl. I p. 2913).

GREECE

- (a) Law No. 1140/1981, as amended.
- (b) Legislative Decree No. 162/73 and Joint Ministerial Decision No. Π4β/5814/1997.
- (c) Ministerial Decision No. Π1γ/ΑΓΠ/οικ.14963 of 9 October 2001.
- (d) Law No. 4025/2011.
- (e) Law No. 4109/2013.
- (f) Law No. 4199/2013 art. 127.

- (g) Law No. 4368/2016 art. 334.
- (h) Law No. 4483/2017 art. 153.
- (i) Law No. 498/1-11-2018, art. 28, 30 and 31, for the "Unified Health Benefits Regulation" of the National Service Provider Organization Health (EOPYY).

HUNGARY

- (a) Long-term care services providing personal social care (social services):
- (b) Act III of 1993 on Social Administration and Social Assistance (törvény a szociális igazgatásról és szociális ellátásokról) supplemented by Government and Ministerial decrees.

IRELAND

- (a) Health Act 1970 (No. 1 of 1970).
- (b) Nursing Homes Support Scheme Act 2009 (No. 15 of 2009).
- (c) Social Welfare Consolidation Act 2005:
- (d) Constant Attendance Allowance;
- (e) Carer's Benefit;
- (f) Carer's Allowance;

- (g) Carer's Support Grant;
- (h) Domiciliary Care Allowance.

ITALY

- (a) Law No. 118 of 30 March 1971 on civilian invalidity benefits (Legge 30 Marzo 1971, n. 118 - Conversione in Legge del D.L. 30 gennaio 1971, n. 5 e nuove norme in favore dei mutilati ed invalidi civili).
- (b) Law No. 18 of 11 February 1980 on Constant attendance allowance (Legge 11 Febbraio 1980, n. 18 - Indennità di accompagnamento agli invalidi civili totalmente inabili).
- (c) Law No. 104 of 5 February 1992, Article 33 (Framework law on disability) (Legge 5 Febbraio 1992, n. 104 - Legge-quadro per l'assistenza, l'integrazione sociale e i diritti delle persone handicappate).
- (d) Legislative Decree No. 112 of 31 March 1998 on the transfer of legislative tasks and administrative competences from the State to the Regions and local entities (Decreto Legislativo 31 Marzo 1998, n. 112 - Conferimento di funzioni e compiti amministrativi dello Stato alle regioni ed agli enti locali, in attuazione del capo I della Legge 15 Marzo 1997, n. 59).
- (e) Regulation (CE) 883/04 on social security coordination of the European Parliament and Council (Regolamento (CE) 883 del 29 aprile 2004 del Parlamento Europeo e del Consiglio, relativo al coordinamento dei sistemi di sicurezza sociale - SNCB – art 70 and Annex X).

- (f) Law No. 183 of 4 November 2010, Article 24, modifying the rules regarding the permits for the assistance to disabled persons in difficult situations (Legge n. 183 del 4 Novembre 2010, art. 24 - Modifiche alla disciplina in materia di permessi per l'assistenza a portatori di handicap in situazione di gravità).
- (g) Law No. 147 of 27 December 2013 containing provisions for drawing up the annual and pluri-annual budget of the State – Stability Law 2014 (Disposizioni per la formazione del bilancio annuale e pluriennale dello Stato - Legge di stabilità 2014).

LATVIA

- (a) Law on Social Services and Social Assistance (Sociālo pakalpojumu un sociālās palīdzības likums) 31/10/2002.
- (b) Medical Treatment Law (Ārstniecības likums) 12/06/1997.
- (c) Law on Patient Rights (Pacientu tiesību likums) 30/12/2009
- (d) Regulations of the Cabinet of Ministers No. 555 on Health care organisation and payment procedure (Ministru kabineta 2018. gada 28.augusta noteikumi Nr.555 “Veselības aprūpes pakalpojumu organizēšanas un samaksas kārtība”) 28/08/2018.
- (e) Regulations of the Cabinet of Ministers No. 275 on Procedures for Payment of Social Care and Social Rehabilitation Services and the Procedures for Covering Service Costs from a Local Government Budget (Ministru kabineta 2003.gada 27.maija noteikumi Nr.275 „Sociālās aprūpes un sociālās rehabilitācijas pakalpojumu samaksas kārtība un kārtība, kādā pakalpojuma izmaksas tiek segtas no pašvaldības budžeta”) 27/05/2003.

- (f) Regulations of the Cabinet of Ministers No. 138 on Receiving of Social Services and Social Assistance (Ministru kabineta 2019.gada 2.aprīļa noteikumi Nr 138 "Noteiku mi par sociālo pakalpojumu un sociālās palīdzības saņemšanu") 02/04/2019.

LITHUANIA

- (a) Law on Target compensations (Tikslinių kompensacijų įstatymas) of 29 June 2016 (No. XII-2507).
- (b) Law on Social Services (Socialinių paslaugų įstatymas) of 19 January 2006 (No. X-493).
- (c) Law on Health Insurance (Sveikatos draudimo įstatymas) of 21 May 1996 (No I-1343).
- (d) Law on Healthcare system (Sveikatos sistemos įstatymas) of 19 July 1994 (No I-552).
- (e) Law on Health Care Institutions (Sveikatos priežiūros įstaigų įstatymas) of 6 June 1996 (No. I-1367).

LUXEMBOURG

Law of 19 June 1998 introducing the dependency insurance, amended by the Law of 23 December 2005 and the Law of 29 August 2017.

MALTA

- (a) Social Security Act (Att dwar is-Sigurta' Socjali) (Cap. 318).

- (b) Subsidiary Legislation 318.19: State-Owned Institutions and Hostels Rates Regulations (Regolamenti dwar it-Trasferiment ta' Fondi għal Hostels Statali Indikati).
- (c) Subsidiary Legislation 318.17: Transfer of Funds (Government Financed Beds) Regulations (Regolamenti dwar it-Trasferiment ta' Fondi għal Sodod Iffinanzjati mill-Gvern).
- (d) Subsidiary Legislation 318.13: State Financed Residential Services Rates Regulations (Regolamenti dwar Rati għal Servizzi Residenzjali Finanzjali mill-Istat).

THE NETHERLANDS

Long term care act (Wet langdurige zorg (WLZ)), Law of 3 December 2014.

POLAND

- (a) Law on Health Care Services financed from Public Means (Ustawa o świadczeniach opieki zdrowotnej finansowanych ze środków publicznych) of 27 August 2004.
- (b) Law on Social Assistance (Ustawa o pomocy społecznej) of 12 March 2004.
- (c) Law on Family Benefits (Ustawa o świadczeniach rodzinnych) of 28 November 2003.
- (d) Law on Social Pension (Ustawa o rencie socjalnej) of 27 June 2003.
- (e) Law on Social Insurance Fund Pensions (Ustawa o emeryturach i rentach z Funduszu Ubezpieczeń Społecznych) of 17 December 1998.

- (f) Law on Vocational and Social Rehabilitation and Employment of Disabled Persons (Ustawa o rehabilitacji zawodowej i społecznej oraz zatrudnianiu osób niepełnosprawnych) of 27 August 1997.
- (g) Law on support for pregnant women and their families "For life" (Ustawa o wsparciu kobiet w ciąży i rodzin "Za życiem") of 4 November 2016.
- (h) Law on supplementary benefit for persons unable to live independently (Ustawa o świadczeniu uzupełniającym dla osób niezdolnych do samodzielnej egzystencji) of 31 July 2019.

PORTUGAL

- (a) Social insurance and guaranteeing sufficient resources:
- (b) Statutory Decree 265/99 of 14 July 1999 on the long-term care supplement (complemento por dependência), as amended on several occasions.
- (c) Act 90/2009 of 31 August 2009 on the special protection system in case of disability (regime especial de proteção na invalidez), re-published in consolidated version by Statutory Decree 246/2015 of 20 October 2015, amended.
- (d) Social security system and National Health Service:

- (e) Statutory Decree 101/06 of 6 June 2006 on the National network of integrated continuing care (rede de cuidados continuados integrados), re-published in a consolidated version in Statutory Decree 136/2015 of 28 July 2015.
- (f) Decree-Law n° 8/2010 of 28 January 2010, amended and republished by Decree-Law n° 22/2011 of 10 February 2011 on the creation of units and teams for integrated continuous care in mental health (unidades e equipas de cuidados continuados integrados de saúde mental).
- (g) Decree n° 343/.2015 of 12 October 2015 on standards governing hospital and ambulatory paediatric care as well as the discharge management teams and the paediatric care teams within the framework of the national network of long-term integrated care (condições de instalação e funcionamento das unidades de internamento de cuidados integrados pediátricos e de ambulatório pediátricos, bem como as condições a que devem obedecer as equipas de gestão de altas e as equipas de cuidados continuados integrados destinadas a cuidados pediátricos da Rede Nacional de Cuidados Continuados Integrados).
- (h) Law n° 6/2009 of 6 September on the status of informal carer (Estatuto do cuidador informal).

ROMANIA

- (a) Law 17 of 6 March 2000 on Social Assistance of Senior Persons (Legea privind asistența socială a persoanelor vârstnice), with subsequent amendments.
- (b) Law 448 of 6 December 2006 on Protection and Promotion of the Rights of Persons with Disability (Legea privind protecția și promovarea drepturilor persoanelor cu handicap), with subsequent amendments.

- (c) Social Assistance Law (Legea asistenței sociale) No. 292 of 20 December 2011.

SLOVAKIA

- (a) Law on Social Services (Zákon o sociálnych službách) No. 448/2008.
- (b) Law on Financial Benefits for Compensation of Disabled Persons (Zákon o peňažných príspevkoch na kompenzáciu ťažkého zdravotného postihnutia) No. 447/2008.
- (c) Law on Health Care and Services Related to Health Care (Zákon o zdravotnej starostlivosti a službách súvisiacich s poskytovaním zdravotnej starostlivosti) No. 576/2004.
- (d) Law on Health Care Providers, Medical Workers and Professional Medical Associations (Zákon o poskytovateľoch zdravotnej starostlivosti, zdravotníckych pracovníkoch a stavovských organizáciách v zdravotníctve) No. 578/2004.
- (e) Law on Subsistence Minimum (Zákon o životnom minime) No. 601/2003.
- (f) Law on Family (Zákon o rodine) No. 36/2005
- (g) Law on Social and legal protection of children and social guardianship (Zákon o sociálno-právnej ochrane detí a sociálnej kuratele) No. 305/2005
- (h) Law on Social Work (Zákon o sociálnej práci) No. 219/2014.

SLOVENIA

No specific law related to long-term care.

Long-term care benefits are included in the following acts:

- (a) Pension and Disability Insurance Act (Zakon o pokojninskem in invalidskem zavarovanju) (Official Gazette of the Republic of Slovenia, no. 96/2012, and subsequent amendments).
- (b) Financial Social Assistance Act (Zakon o socialno varstvenih prejemkih) (Official Gazette of the Republic of Slovenia, no. 61/2010, and subsequent amendments).
- (c) Exercise of Rights to Public Funds Act (Zakon o uveljavljanju pravic iz javnih sredstev) (Official Gazette of the Republic of Slovenia, no. 62/2010, and subsequent amendments).
- (d) Social Protection Act (Zakon o socialnem varstvu) (Official Gazette of the Republic of Slovenia, no. 3/2004 – official consolidated text, and subsequent amendments).
- (e) Parental Care and Family Benefits Act (Zakon o starševskem varstvu in družinskih prejemkih) (Official Gazette of the Republic of Slovenia, no. 110/2006 – official consolidated text, and subsequent amendments).
- (f) Mentally and Physically Handicapped Persons Act (Zakon o družbenem varstvu duševno in telesno prizadetih oseb) (Official Gazette of the Republic of Slovenia, no. 41/83, and subsequent amendments).

- (g) Health Care and Health Insurance Act (Zakon o zdravstvenem varstvu in zdravstvenem zavarovanju) (Official Gazette of the Republic of Slovenia, no. 72/2006 – official consolidated text, and subsequent amendments).
- (h) War Veterans Act (Zakon o vojnih veteranih) (Official Gazette of the Republic of Slovenia, no 59/06 official consolidated text, and subsequent amendments)
- (i) War Disability Act (Zakon o vojnih invalidih) (Official Gazette of the Republic of Slovenia, no 63/59 official consolidated text, and subsequent amendments)
- (j) Fiscal Balance Act (Zakon za uravnoteženje javnih finance (ZUJF)) (Official Gazette of the Republic of Slovenia, no. 40/2012, and subsequent amendments).
- (k) Act Regulating Adjustments of Transfers to Individuals and Households in the Republic of Slovenia (Zakon o usklajevanju transferjev posameznikom in gospodinjstvom v Republiki Sloveniji) (Official Gazette of the Republic of Slovenia, no. 114/2006 – official consolidated text, and subsequent amendments).

SPAIN

- (a) Law No. 39/2006 on the Promotion of Personal Autonomy and Assistance to persons in situations of dependence of 14 December 2006, as amended.
- (b) Ministerial Order of 15 April 1969.

(c) Royal Decree No. 1300/95 of 21 July 1995, as amended.

(d) Royal Decree No. 1647/97 of 31 October 1997, as amended.

SWEDEN

(a) Social Services Act (Socialtjänstlagen (2001:453)) of 2001.

(b) The Health Care Act (Hälso- och sjukvårdslag (2017:30)) of 2017.

PART 3

PAYMENTS WHICH ARE CONNECTED TO A BRANCH OF SOCIAL SECURITY
LISTED IN ARTICLE SSC.3(1) OF THIS PROTOCOL
AND WHICH ARE PAID TO MEET EXPENSES FOR HEATING IN COLD WEATHER
(Point (f) of Article SSC.3(4) of this Protocol)

(i) UNITED KINGDOM

Winter Fuel Payment (Social Security Contributions and Benefits Act 1992, Social Fund Winter Fuel Payment Regulations 2000, Social Security Contributions and Benefits (Northern Ireland) Act 1992 and Social Fund Winter Fuel Payment Regulations (Northern Ireland) 2000).

(ii) MEMBER STATES

DENMARK

(a) Act on Social and state pensions, LBK no. 983 of 23/09/2019

(b) Regulations on social and state pensions, BEK no. 1602 of 27/12/2019.

ANNEX SSC-2**RESTRICTION OF RIGHTS TO BENEFITS IN KIND
FOR MEMBERS OF THE FAMILY OF A FRONTIER WORKER**

(referred to in Article SSC.16(2) of this Protocol)

CROATIA

DENMARK

IRELAND

FINLAND

SWEDEN

UNITED KINGDOM

ANNEX SSC-3**MORE RIGHTS FOR PENSIONERS RETURNING TO THE COMPETENT STATE**

(Article SSC.25(2) of this Protocol)

AUSTRIA

BELGIUM

BULGARIA

CYPRUS

CZECH REPUBLIC

FRANCE

GERMANY

GREECE

HUNGARY

LUXEMBOURG

THE NETHERLANDS

POLAND

SLOVENIA

SPAIN

SWEDEN

ANNEX SSC-4**CASES IN WHICH THE PRO RATA CALCULATION SHALL BE WAIVED
OR SHALL NOT APPLY**

(Article SSC.47(4) and (5) of this Protocol)

PART 1**CASES IN WHICH THE PRO RATA CALCULATION SHALL BE WAIVED
PURSUANT TO ARTICLE SSC.47(4)****AUSTRIA**

- (a) All applications for benefits under the Federal Act of 9 September 1955 on General Social Insurance – ASVG, the Federal Act of 11 October 1978 on social insurance for self-employed persons engaged in trade and commerce – GSVG, the Federal Act of 11 October 1978 on social insurance for self-employed farmers – BSVG and the Federal Act of 30 November 1978 on social insurance for the self-employed in the liberal professions (FSVG);
- (b) All applications for survivors' pensions based on a pension account pursuant to the General Pensions Act (APG) of 18 November 2004, with the exception of cases under Part 2;

- (c) All applications for survivors' pensions of the Austrian Provincial Chambers of Physicians (Landesärztekammer) based on basic provision (basic and any supplementary benefit, or basic pension);
- (d) All applications for survivors' support from the pension fund of the Austrian Chamber of Veterinary Surgeons;
- (e) All applications for benefits from widows and orphans pensions according to the statutes of the welfare institutions of the Austrian bar associations, Part A;
- (f) All applications for benefits under the Notary Insurance Act of 3 February 1972 – NVG 1972.

CYPRUS

All applications for old age, widow's and widower's pensions.

DENMARK

All applications for pensions referred to in the law on social pensions, except for pensions mentioned in Annex SSC-5 to this Protocol.

IRELAND

All applications for state pension (transition), state pension (contributory), widow's (contributory) pension and widower's (contributory) pension.

LATVIA

All applications for survivor's pensions (Law on State pensions of 1 January 1996; Law on State funded pensions of 1 July 2001).

LITHUANIA

All applications for State social insurance survivor's pensions calculated on the basis of the basic amount of survivor's pension (Law on State Social Insurance Pensions).

NETHERLANDS

All applications for old-age pensions under the law on general old-age insurance (AOW).

POLAND

All applications for old-age under the defined benefits scheme and survivors' pensions, except for the cases where the totalised periods of insurance completed under the legislation of more than one country are equal to or longer than 20 years for women and 25 years for men but the national periods of insurance are inferior to these limits (and not less than 15 years for women and 20 years for men), and the calculation is made under Articles 27 and 28 of the Act of 17 December 1998 (O.J. 2015, item 748).

PORTUGAL

All applications for old-age and survivors' pension claims, except for the cases where the totalised periods of insurance completed under the legislation of more than one country are equal to or longer than 21 calendar years but the national periods of insurance are equal or inferior to 20 years, and the calculation is made under Articles 32 and 33 of Decree-Law No 187/2007 of 10 May 2007.

SLOVAKIA

- (a) All applications for survivors' pension (widow's pension, widower's and orphan's pension) calculated according to the legislation in force before 1 January 2004, the amount of which is derived from a pension formerly paid to the deceased;
- (b) All applications for pensions calculated pursuant to Act No 461/2003 Coll. on social security as amended.

SWEDEN

- (a) Applications for an old-age pension in the form of a guaranteed pension (Chapters 66 and 67 of the Social Insurance Code).
- (b) Applications for an old-age pension in the form of a supplementary pension (Chapter 63 of the Social Insurance Code).

UNITED KINGDOM

All applications for retirement pension, state pension pursuant to Part 1 of the Pensions Act 2014, widows' and bereavement benefits, with the exception of those for which during a tax year beginning on or after 6 April 1975:

- (i) the party concerned had completed periods of insurance, employment or residence under the legislation of the United Kingdom and a Member State; and one (or more) of the tax years was not considered a qualifying year within the meaning of the legislation of the United Kingdom;
- (ii) the periods of insurance completed under the legislation in force in the United Kingdom for the periods prior to 5 July 1948 would be taken into account for the purposes of point (b) of Article SSC.47(1) of this Protocol by application of the periods of insurance, employment or residence under the legislation of a Member State.

All applications for additional pension pursuant to the Social Security Contributions and Benefits Act 1992, section 44, and the Social Security Contributions and Benefits (Northern Ireland) Act 1992, section 44.

PART 2

CASES IN WHICH ARTICLE SSC.47(5) APPLIES

AUSTRIA

- (a) Old-age pensions and survivor's pensions derived thereof based on a pension account pursuant to the General Pensions Act (APG) of 18 November 2004;
- (b) Compulsory allowances under Article 41 of the Federal Law of 28 December 2001, BGBl I Nr. 154 on the general salary fund of Austrian pharmacists (Pharmazeutische Gehaltskasse für Österreich);
- (c) Retirement and early retirement pensions of the Austrian Provincial Chambers of Physicians based on basic provision (basic and any supplementary benefit, or basic pension), and all pension benefits of the Austrian Provincial Chambers of Physicians based on additional provision (additional or individual pension);
- (d) Old-age support from the pension fund of the Austrian Chamber of Veterinary Surgeons;
- (e) Benefits according to the statutes of the welfare institutions of the Austrian bar associations, Parts A and B, with the exception of applications for benefits from widows' and orphans' pensions according to the statutes of the welfare institutions of the Austrian bar associations, Part A;

- (f) Benefits by the welfare institutions of the Federal Chamber of Architects and Consulting Engineers under the Austrian Civil Engineers' Chamber Act (Ziviltechnikerkammergesetz) 1993 and the statutes of the welfare institutions, with the exception of benefits on grounds of survivors' benefits deriving from the last-named benefits;
- (g) Benefits according to the statute of the welfare institution of the Federal Chamber of Professional Accountants and Tax Advisors under the Austrian Professional Accountants and Tax Advisors' Act (Wirtschaftstreuhandberufsgesetz).

BULGARIA

Old age pensions from the Supplementary Compulsory Pension Insurance, under Part II, Title II, of the Social Insurance Code.

CROATIA

Pensions from the compulsory insurance scheme based on the individual capitalised savings according to the Compulsory and Voluntary Pension Funds Act (OG 49/99, as amended) and the Act on Pension Insurance Companies and Payment of Pensions Based on Individual Capitalised Savings (OG 106/99, as amended), except in the cases provided by Articles 47 and 48 of the Compulsory and Voluntary Pension Funds Act and survivor's pension).

CZECH REPUBLIC

Pensions paid from the Second Pillar scheme established by Act No 426/2011 Coll., on pension savings.

DENMARK

- (a) Personal pensions;
- (b) Benefits in the event of death (accrued based on contributions to Arbejdsmarkedets Tillægspension related to the time before 1 January 2002);
- (c) Benefits in the event of death (accrued based on contributions to Arbejdsmarkedets Tillægspension related to the time after 1 January 2002) referred to in the Consolidated Act on Labour Market Supplementary Pension (Arbejdsmarkedets Tillægspension) 942:2009.

ESTONIA

Mandatory funded old-age pension scheme.

FRANCE

Basic or supplementary schemes in which old-age benefits are calculated on the basis of retirement points.

HUNGARY

Pension benefits based on membership of private pension funds.

LATVIA

Old-age pensions (Law on State pensions of 1 January 1996; Law on State funded pensions of 1 July 2001).

POLAND

Old-age pensions under the defined contribution scheme.

PORTUGAL

Supplementary pensions granted pursuant to Decree-Law No 26/2008 of 22 February 2008 (public capitalisation scheme).

SLOVAKIA

Mandatory old-age pension saving.

SLOVENIA

Pension from compulsory supplementary pension insurance.

SWEDEN

Old-age pension in the form of an income pension and a premium pension (Chapters 62 and 64 of the Social Insurance Code).

UNITED KINGDOM

Graduated retirement benefits paid pursuant to the National Insurance Act 1965, sections 36 and 37, and the National Insurance Act (Northern Ireland) 1966, sections 35 and 36.

ANNEX SSC-5**BENEFITS AND AGREEMENTS WHICH ALLOW
THE APPLICATION OF ARTICLE SSC.49**

- I. Benefits referred to in point (a) of Article SSC.49(2) of this Protocol, the amount of which is independent of the length of periods of insurance or residence completed

DENMARK

The full Danish national old-age pension acquired after 10 years' residence by persons who will have been awarded a pension by 1 October 1989

FINLAND

National pensions and spouse's pensions determined according to the transitional rules and awarded prior to 1 January 1994 (Act on Enforcement of the National Pensions Act, 569/2007)

The additional amount of child's pension when calculating independent benefit according to the National Pension Act (the National Pension Act, 568/2007)

FRANCE

Widower's or widow's invalidity pension under the general social security system or under the agricultural workers scheme where it is calculated on the basis of the deceased spouse's invalidity pension settled in accordance with point (a) of Article SSC.47(1).

GREECE

Benefits under Law No 4169/1961 relating to the agricultural insurance scheme (OGA)

NETHERLANDS

General Surviving Relatives Act of 21 December 1995 (ANW)

The Work and Income according to Labour Capacity Act of 10 November 2005 (WIA)

SPAIN

Survivors' pensions granted under the general and special schemes, with the exception of the Special Scheme for Civil Servants

SWEDEN

Income-related sickness compensation and income-related activity compensation (Chapter 34 of the Social Insurance Code)

Guaranteed pension and guaranteed compensation which replaced the full state pensions provided under the legislation on the state pension which applied before 1 January 1993, and the full state pension awarded under the transitional rules of the legislation applying from that date

- II. Benefits referred to in point (b) of Article SSC.49(2) of this Protocol, the amount of which is determined by reference to a credited period deemed to have been completed between the date on which the risk materialised and a later date

FINLAND

Employment pensions for which account is taken of future periods according to the national legislation

GERMANY

Survivors' pensions, for which account is taken of a supplementary period

Old-age pensions, for which account is taken of a supplementary period already acquired

ITALY

Italian pensions for total incapacity for work (inabilità)

LATVIA

Survivors' pension calculated on the basis of assumed insurance periods (Article 23(8) of the Law on State Pensions of 1 January 1996)

LITHUANIA

- (a) State social insurance work incapacity pensions, paid under the Law on State Social Insurance Pensions
- (b) State social insurance survivors' and orphans' pensions, calculated on the basis of the work incapacity pension of the deceased under the Law on State Social Insurance Pensions

LUXEMBOURG

Survivors' pensions

SLOVAKIA

Slovak survivors' pension derived from the invalidity pension.

SPAIN

The pensions for retirement under the Special Scheme for Civil Servants due under Title I of the consolidated text of the Law on State Pensioners if at the time of materialisation of the risk the beneficiary was an active civil servant or treated as such; death and survivors' (widows'/widowers', orphans' and parents') pensions due under Title I of the consolidated text of the Law on State Pensioners if at the time of death the civil servant was active or treated as such

SWEDEN

Sickness compensation and activity compensation in the form of guarantee compensation (Chapter 35 of the Social Insurance Code)

Survivors' pension calculated on the basis of credited insurance periods (Chapters 76-85 of the Social Insurance Code)

- III. Agreements referred to in point (b)(i) of Article SSC.49(2) of this Protocol intended to prevent the same credited period being taken into account two or more times:

The Social Security Agreement of 28 April 1997 between the Republic of Finland and the Federal Republic of Germany

The Social Security Agreement of 10 November 2000 between the Republic of Finland and the Grand Duchy of Luxembourg

Nordic Convention on social security of 18 August 2003.

ANNEX SSC-6**SPECIAL PROVISIONS FOR THE APPLICATION OF THE LEGISLATION
OF THE MEMBER STATES AND OF THE UNITED KINGDOM**

(Article SSC.3(2), Article SSC.51(1) and Article SSC.66)

AUSTRIA

1. For the purpose of acquiring periods in the pension insurance, attendance at a school or comparable educational establishment in another State shall be regarded as equivalent to attendance at a school or educational establishment pursuant to Articles 227(1)(1) and 228(1)(3) of the Allgemeines Sozialversicherungsgesetz (ASVG) (General Social Security Act), Article 116(7) of the Gewerbliches Sozialversicherungsgesetz (GSVG) (Federal Act on Social Insurance for Persons engaged in Trade and Commerce) and Article 107(7) of the Bauern-Sozialversicherungsgesetz (BSVG) (Social Security Act for Farmers), when the person concerned was subject at some time to Austrian legislation on the grounds that he pursued an activity as an employed or self-employed person, and the special contributions provided for under Article 227(3) of the ASVG, Article 116(9) of the GSVG and Article 107(9) of the BSGV for the purchase of such periods of education, are paid.

2. For the calculation of the pro rata benefit referred to in point (b) of Article SSC.47(1) of this Protocol, special increments for contributions for supplementary insurance and the miners' supplementary benefit under Austrian legislation shall be disregarded. In those cases the pro rata benefit calculated without those contributions shall, if appropriate, be increased by unreduced special increments for contributions for supplementary insurance and the miners' supplementary benefit.
3. Where pursuant to Article SSC.7 of this Protocol substitute periods under an Austrian pension insurance scheme have been completed but cannot form a basis for calculation pursuant to Articles 238 and 239 of the ASVG, Articles 122 and 123 of the GSVG and Articles 113 and 114 of the BSVG, the calculation basis for periods of childcare pursuant to Article 239 of the ASVG, Article 123 of the GSVG and Article 114 of the BSVG shall be used.

BULGARIA

Article 33(1) of the Bulgarian Health Insurance Act applies to all persons for whom Bulgaria is the competent Member State under Chapter 1 of Title III of this Protocol.

CYPRUS

For the purpose of applying the provisions of Articles SSC.7, SSC.46 and SSC.56 of this Protocol, for any period commencing on or after 6 October 1980, a week of insurance under the legislation of the Republic of Cyprus is determined by dividing the total insurable earnings for the relevant period by the weekly amount of the basic insurable earnings applicable in the relevant contribution year, provided that the number of weeks so determined shall not exceed the number of calendar weeks in the relevant period.

CZECH REPUBLIC

For the purposes of defining members of the family in accordance with point (s) of Article SSC.1 of this Protocol, "spouse" includes registered partners as defined in the Czech act no. 115/2006 Coll., on registered partnership.

DENMARK

1. (a) For the purpose of calculating the pension under the "lov om social pension" (Social Pension Act), periods of activity as an employed or self-employed person completed under Danish legislation by a frontier worker or a worker who has gone to Denmark to do work of a seasonal nature are regarded as periods of residence completed in Denmark by the surviving spouse in so far as, during those periods, the surviving spouse was linked to the abovementioned worker by marriage without separation from bed and board or de facto separation on grounds of incompatibility, and provided that, during those periods, the spouse resided in the territory of another State. For the purposes of this point, "work of a seasonal nature" means work which, being dependent on the succession of the seasons, automatically recurs each year.
- (b) For the purpose of calculating the pension under the "lov om social pension" (Social Pension Act), periods of activity as an employed or self-employed person completed under Danish legislation before 1 January 1984 by a person to whom point (a) does not apply shall be regarded as periods of residence completed in Denmark by the surviving spouse, in so far as, during those periods, the surviving spouse was linked to that person by marriage without separation from bed and board or de facto separation on grounds of incompatibility, and provided that, during those periods, the spouse resided in the territory of another State.

- (c) Periods to be taken into account under points (a) and (b) shall not be taken into consideration if they coincide with the periods taken into account for the calculation of the pension due to the person concerned under the legislation on compulsory insurance of another State, or with the periods during which the person concerned received a pension under such legislation. Those periods shall, however, be taken into consideration if the annual amount of the said pension is less than half the basic amount of the social pension.
- 2.
 - (a) Notwithstanding the provisions of Article SSC.7 of this Protocol, persons who have not been gainfully employed in one or more States are entitled to a Danish social pension only if they have been, or have previously been, permanent residents of Denmark for at least 3 years, subject to the age limits prescribed by Danish legislation. Subject to Article SSC.5 of this Protocol, Article SSC.8 of this Protocol does not apply to a Danish social pension to which entitlement has been acquired by such persons.
 - (b) The provisions referred to in point (a) do not apply to Danish social pension entitlement for the members of the family of persons who are or have been gainfully employed in Denmark, or for students or the members of their families.
- 3. The temporary benefit for unemployed persons who have been admitted to the ledighedsydelse (flexible job' scheme) (Law No 455 of 10 June 1997) is covered by Chapter 6 of Title III of this Protocol.

4. Where the beneficiary of a Danish social pension is also entitled to a survivor's pension from another State, those pensions for the implementation of Danish legislation shall be regarded as benefits of the same kind within the meaning of Article SSC.48(1), subject to the condition, however, that the person whose periods of insurance or of residence serve as the basis for the calculation of the survivor's pension had also acquired a right to a Danish social pension.

ESTONIA

For the purpose of calculating parental benefits, periods of employment in States other than Estonia shall be considered to be based on the same average amount of Social Tax as paid during the periods of employment in Estonia with which they are aggregated. If during the reference year the person has been employed only in other States, the calculation of the benefit shall be considered to be based on the average Social Tax paid in Estonia between the reference year and the maternity leave.

FINLAND

1. For the purposes of determining entitlement and of calculating the amount of the Finnish national pension under Articles SSC.47, SSC.48 and SSC.49 of this Protocol, pensions acquired under the legislation of another State are treated in the same way as pensions acquired under Finnish legislation.

2. When applying point (b)(i) of Article SSC.47(1) of this Protocol for the purpose of calculating earnings for the credited period under Finnish legislation on earnings-related pensions, where an individual has pension insurance periods based on activity as an employed or self-employed person in another State for part of the reference period under Finnish legislation, the earnings for the credited period shall be equivalent to the sum of earnings obtained during the part of the reference period in Finland, divided by the number of months for which there were insurance periods in Finland during the reference period.

FRANCE

1. For persons receiving benefits in kind in France pursuant to Article SSC.15 or SSC.24 of this Protocol who are resident in the French departments of Haut-Rhin, Bas-Rhin or Moselle, benefits in kind provided on behalf of the institution of another State which is responsible for bearing their cost include benefits provided by both the general sickness insurance scheme and the obligatory supplementary local sickness insurance scheme of Alsace-Moselle.
2. French legislation applicable to a person engaged, or formerly engaged, in an activity as an employed or self-employed person for the application of Chapter 5 of Title III of this Protocol includes both the basic old-age insurance scheme(s) and the supplementary retirement scheme(s) to which the person concerned was subject.

GERMANY

1. Notwithstanding point (a) of Article SSC.6 of this Protocol and point 1 of Article 5(4) of the Sozialgesetzbuch VI (Volume VI of the Social Code), a person who receives a full old-age pension under the legislation of another State may request to be compulsorily insured under the German pension insurance scheme.

2. Notwithstanding point (a) of Article SSC.6 of this Protocol and Article 7 of the Sozialgesetzbuch VI (Volume VI of the Social Code), a person who is compulsorily insured in another State, or receives an old-age pension under the legislation of another State may join the voluntary insurance scheme in Germany.
3. For the purpose of granting cash benefits under §47(1) of SGB V, §47(1) of SGB VII and §200(2) of the Reichsversicherungsordnung to insured persons who live in another State, German insurance schemes calculate net pay, which is used to assess benefits, as if the insured person lived in Germany, unless the insured person requests an assessment on the basis of the net pay which he actually receives.
4. Nationals of other States whose place of residence or usual abode is outside Germany and who fulfil the general conditions of the German pension insurance scheme may pay voluntary contributions only if they had been voluntarily or compulsorily insured in the German pension insurance scheme at some time previously; this also applies to stateless persons and refugees whose place of residence or usual abode is in another State.
5. The pauschale Anrechnungszeit (fixed credit period) pursuant to Article 253 of the Sozialgesetzbuch VI (Volume VI of the Social Code) shall be determined exclusively with reference to German periods.
6. In cases where the German pension legislation, in force on 31 December 1991, is applicable for the recalculation of a pension, only the German legislation applies for the purposes of crediting German Ersatzzeiten (substitute periods).

7. The German legislation on accidents at work and occupational diseases to be compensated for under the law governing foreign pensions and on benefits for insurance periods which can be credited under the law governing foreign pensions in the territories named in paragraph 1(2)(3) of the Act on affairs of displaced persons and refugees (Bundesvertriebenengesetz) continues to apply within the scope of application of this Protocol, notwithstanding the provisions of paragraph 2 of the Act on foreign pensions (Fremdrentengesetz).
8. For the calculation of the theoretical amount referred to in point (b)(i) of Article SSC.47(1) of this Protocol, in pension schemes for liberal professions, the competent institution shall take as a basis, in respect of each of the years of insurance completed under the legislation of any other State, the average annual pension entitlement acquired during the period of membership of the competent institution through the payment of contributions.

GREECE

1. Law No 1469/84 concerning voluntary affiliation to the pension insurance scheme for Greek nationals and foreign nationals of Greek origin is applicable to nationals of other States, stateless persons and refugees, where the persons concerned, regardless of their place of residence or stay, have at some time in the past been compulsorily or voluntarily affiliated to the Greek pension insurance scheme.
2. Notwithstanding point (a) of Article SSC.6 of this Protocol and Article 34 of Law 1140/1981, a person who receives a pension in respect of accidents at work or occupational diseases under the legislation of another State may request to be compulsorily insured under the legislation applied by OGA, to the extent that they pursue an activity falling within the scope of that legislation.

IRELAND

1. Notwithstanding Article SSC.19(2) and Article SSC.57 of this Protocol, for the purposes of calculating the prescribed reckonable weekly earnings of an insured person for the grant of sickness or unemployment benefit under Irish legislation, an amount equal to the average weekly wage of employed persons in the relevant prescribed year shall be credited to that insured person in respect of each week of activity as an employed person under the legislation of another State during that prescribed year.

MALTA

Special provisions for civil servants

- (a) Solely for the purposes of the application of Articles SSC.43 and SSC.55 of this Protocol, persons employed under the Malta Armed Forces Act (Chapter 220 of the Laws of Malta), the Police Act (Chapter 164 of the Laws of Malta) and the Prisons Act (Chapter 260 of the Laws of Malta) shall be treated as civil servants.
- (b) Pensions payable under the above Acts and under the Pensions Ordinance (Chapter 93 of the Laws of Malta) shall, solely for the purposes of point (cc) of Article SSC.1 of this Protocol, be considered as "special schemes for civil servants".

NETHERLANDS

1. Health care insurance

- (a) As regards entitlement to benefits in kind under Dutch legislation, persons entitled to benefits in kind for the purpose of the implementation of Chapters 1 and 2 of Title III of this Protocol shall mean:
 - (i) persons who, under Article 2 of the Zorgverzekeringswet (Health Care Insurance Act), are obliged to take out insurance under a health care insurer; and
 - (ii) in so far as they are not already included under point (i), members of the family of active military personnel who are living in another State and persons who are resident in another State and who, under this Protocol, are entitled to health care in their state of residence, the costs being borne by the Netherlands.
- (b) The persons referred to in point 1(a)(i) must, in accordance with the provisions of the Zorgverzekeringswet (Health Care Insurance Act), take out insurance with a health care insurer, and the persons referred to in point 1(a)(ii) must register with the College voor zorgverzekeringen (Health Care Insurance Board).
- (c) The provisions of the Zorgverzekeringswet (Health Care Insurance Act) and the Algemene Wet Bijzondere Ziektekosten (General Act on Exceptional Medical Expenses) concerning liability for the payment of contributions shall apply to the persons referred to in point (a) and the members of their families. In respect of members of the family, the contributions shall be levied on the person from whom the right to health care is derived with the exception of the members of the family of military personnel living in another State, who shall be levied directly.

- (d) The provisions of the Zorgverzekeringswet (Health Care Insurance Act) concerning late insurance shall apply *mutatis mutandis* in the event of late registration with the College voor zorgverzekeringen (Health Care Insurance Board) in respect of the persons referred to in point (a)(ii).
- (e) Persons entitled to benefits in kind by virtue of the legislation of a State other than the Netherlands who reside in the Netherlands or stay temporarily in the Netherlands shall be entitled to benefits in kind in accordance with the policy offered to insured persons in the Netherlands by the institution of the place of residence or the place of stay, taking into account Article 11(1), (2) and (3) and Article 19(1) of the Zorgverzekeringswet (Health Care Insurance Act), as well as to benefits in kind provided for by the Algemene Wet Bijzondere Ziektekosten (General Act on Exceptional Medical Expenses).
- (f) For the purposes of Articles SSC.21 to SSC.27 of this Protocol, the following benefits, in addition to pensions covered by Chapters 4 and 5 of Title III of this Protocol, shall be treated as pensions due under Dutch legislation:
- pensions awarded under the Law of 6 January 1966 on pensions for civil servants and their survivors (Algemene burgerlijke pensioenwet) (Netherlands Civil Service Pensions Act),
 - pensions awarded under the Law of 6 October 1966 on pensions for military personnel and their survivors (Algemene militaire pensioenwet) (Military Pensions Act),

- benefits for incapacity for work awarded under the Law of 7 June 1972 on benefits for incapacity for work for military personnel (Wetarbeidsongeschiktheidsvoorziening militairen) (Military Personnel Incapacity for Work Act),
- pensions awarded under the Law of 15 February 1967 on pensions for employees of the NV Nederlandse Spoorwegen (Dutch Railway Company) and their survivors (Spoorwegpensioenwet) (Railway Pensions Act),
- pensions awarded under the Reglement Dienstvoorwaarden Nederlandse Spoorwegen (governing conditions of employment of the Netherlands Railway Company),
- benefits awarded to retired persons before reaching the pensionable age of 65 years under a pension designed to provide income for former employed persons in their old age, or benefits provided in the event of premature exit from the labour market under a scheme set up by the state or by an industrial agreement for persons aged 55 or over,
- benefits awarded to military personnel and civil servants under a scheme applicable in the event of redundancy, superannuation and early retirement.

- (g) For the purposes of Article SSC.16(1) of this Protocol, the persons referred to in point (a)(ii) of this paragraph who stay temporarily in the Netherlands shall be entitled to benefits in kind in accordance with the policy offered to insured persons in the Netherlands by the institution of the place of stay, taking into account Article 11(1), (2) and (3) and Article 19(1) of the Zorgverzekeringswet (Health Care Insurance Act), as well as to benefits in kind provided for by the Algemene Wet Bijzondere Ziektekosten (General Act on Exceptional Medical Expenses).

2. Application of the Algemene Ouderdomswet (AOW) (General Old Age Pensions Act)

- (a) The reduction referred to in Article 13(1) of the AOW (General Old Age Pensions Act) shall not be applied for calendar years before 1 January 1957 during which a recipient not satisfying the conditions for having such years treated as periods of insurance:
- resided in the Netherlands between the ages of 15 and 65,
 - while residing in another State, worked in the Netherlands for an employer established in the Netherlands, or
 - worked in another State during periods regarded as periods of insurance under the Dutch social security system.

By way of derogation from Article 7 of the AOW, anyone who resided or worked in the Netherlands in accordance with the above conditions only prior to 1 January 1957 shall also be regarded as being entitled to a pension.

- (b) The reduction referred to in Article 13(1) of the AOW shall not apply to calendar years prior to 2 August 1989 during which a person, between the ages of 15 and 65, who is or was married was not insured under the above legislation, while being resident in the territory of a State other than the Netherlands, if these calendar years coincide with periods of insurance completed by the person's spouse under the above legislation or with calendar years to be taken into account under point 2(a), provided that the couple's marriage subsisted during that time.

By way of derogation from Article 7 of the AOW, such a person shall be regarded as being entitled to a pension.

- (c) The reduction referred to in Article 13(2) of the AOW shall not apply to calendar years before 1 January 1957 during which a pensioner's spouse who fails to satisfy the conditions for having such years treated as periods of insurance:
- resided in the Netherlands between the ages of 15 and 65, or
 - while residing in another State, worked in the Netherlands for an employer established in the Netherlands, or
 - worked in another State during periods regarded as periods of insurance under the Netherlands social security system.

- (d) The reduction referred to in Article 13(2) of the AOW shall not apply to calendar years prior to 2 August 1989 during which a pensioner's spouse resident in a State other than the Netherlands, between the ages of 15 and 65, was not insured under the AOW, if those calendar years coincide with periods of insurance completed by the pensioner under that legislation or with calendar years to be taken into account under point 2(a), provided that the couple's marriage subsisted during that time.
- (e) Points 2(a), 2(b), 2(c) and 2(d) shall not apply to periods which coincide with:
- periods which may be taken into account for calculating pension rights under the old-age insurance legislation of a State other than the Netherlands, or
 - periods for which the person concerned has drawn an old-age pension under such legislation.
- Periods of voluntary insurance under the system of another State shall not be taken into account for the purposes of this point.
- (f) Points 2(a), 2(b), 2(c) and 2(d) shall apply only if the person concerned has resided in one or more States for 6 years after the age of 59 and only for such time as that person is resident in one of those States.
- (g) By way of derogation from Chapter IV of the AOW, anyone resident in a State other than the Netherlands whose spouse is covered by compulsory insurance under that legislation shall be authorised to take out voluntary insurance under that legislation for periods during which the spouse is compulsorily insured.

This authorisation shall not cease where the spouse's compulsory insurance is terminated as a result of their death and where the survivor receives only a pension under the Algemene nabestaandenwet (General Surviving Relatives Act).

In any event, the authorisation in respect of voluntary insurance ceases on the date on which the person reaches the age of 65.

The contribution to be paid for voluntary insurance shall be set in accordance with the provisions relating to the determination of the contribution for voluntary insurance under the AOW. However, if the voluntary insurance follows on from a period of insurance as referred to in point 2(b), the contribution shall be set in accordance with the provisions relating to the determination of the contribution for compulsory insurance under the AOW, with the income to be taken into account being deemed to have been received in the Netherlands.

- (h) The authorisation referred to in point 2(g) shall not be granted to anyone insured under another State's legislation on pensions or survivors' benefits.
 - (i) Anyone wishing to take out voluntary insurance under point 2(g) shall be required to apply for it to the Social Insurance Bank (Sociale Verzekeringsbank) not later than 1 year after the date on which the conditions for participation are fulfilled.
3. Application of the Algemene nabestaandenwet (ANW) (General Surviving Relatives Act)
- (a) Where the surviving spouse is entitled to a survivor's pension under the ANW (General Surviving Relatives Act) pursuant to Article SSC.46(3) of this Protocol, that pension shall be calculated in accordance with point (b) of Article SSC.47(1) of this Protocol.

For the application of these provisions, periods of insurance prior to 1 October 1959 shall also be regarded as periods of insurance completed under Dutch legislation if during those periods the insured person, after the age of 15:

- resided in the Netherlands; or
 - while resident in another State, worked in the Netherlands for an employer established in the Netherlands; or
 - worked in another State during periods regarded as periods of insurance under the Dutch social security system.
- (b) Account shall not be taken of the periods to be taken into consideration under point 3(a) which coincide with periods of compulsory insurance completed under the legislation of another State in respect of survivor's pensions.
- (c) For the purposes of point (b) of Article SSC.47(1) of this Protocol, only periods of insurance completed under Dutch legislation after the age of 15 shall be taken into account as periods of insurance.
- (d) By way of derogation from Article 63a(1) of the ANW, a person resident in a State other than the Netherlands whose spouse is compulsorily insured under the ANW shall be authorised to take out voluntary insurance under the ANW provided that such insurance has already begun by the date of application of this Protocol, but only for periods during which the spouse is compulsorily insured.

That authorisation shall cease as from the date of termination of the spouse's compulsory insurance under the ANW, unless the spouse's compulsory insurance is terminated as a result of their death and where the survivor only receives a pension under the ANW.

In any event, the authorisation in respect of voluntary insurance ceases on the date on which the person reaches the age of 65.

The contribution to be paid for voluntary insurance shall be set in accordance with the provisions relating to the determination of contributions for voluntary insurance under the ANW. However, if the voluntary insurance follows on from a period of insurance as referred to in point 2(b), the contribution shall be set in accordance with the provisions relating to the determination of contributions for compulsory insurance under the ANW, with the income to be taken into account being deemed to have been received in the Netherlands.

4. Application of Dutch legislation relating to incapacity for work

In calculating benefits under either the WAO, WIA or the WAZ, the Netherlands institutions shall take account of:

- periods of paid employment, and periods treated as such, completed in the Netherlands before 1 July 1967,
- periods of insurance completed under the WAO,

- periods of insurance completed by the person concerned, after the age of 15, under the Algemene Arbeidsongeschiktheidswet (General Act on Incapacity for Work), in so far as they do not coincide with the periods of insurance completed under the WAO,
- periods of insurance completed under the WAZ,
- periods of insurance completed under the WIA.

SPAIN

1. For the purpose of implementing point (1)(b) of Article SSC.47(1) of this Protocol, the years which the worker lacks to reach the pensionable or compulsory retirement age as stipulated under Article 31(4) of the consolidated version of the Ley de Clases Pasivas del Estado (Law on State Pensioners) shall be taken into account as actual years of service to the State only if at the time of the event in respect of which death pensions are due, the beneficiary was covered by Spain's special scheme for civil servants or was performing an activity assimilated under the scheme, or if, at the time of the event in respect of which the pensions are due, the beneficiary was performing an activity that would have required the person concerned to be included under the State's special scheme for civil servants, the armed forces or the judiciary, had the activity been performed in Spain.
2. (a) Under point (c) of Article SSC.51(1), the calculation of the theoretical Spanish benefit shall be carried out on the basis of the actual contributions of the person during the years immediately preceding payment of the last contribution to Spanish social security. Where, in the calculation of the basic amount for the pension, periods of insurance and/or residence under the legislation of other States have to be taken into account, the contribution basis in Spain which is closest in time to the reference periods shall be used for those periods, taking into account the development of the retail price index.

- (b) The amount of the pension obtained shall be increased by the amount of the increases and revaluations calculated for each subsequent year for pensions of the same nature.
- 3. Periods completed in other States which must be calculated in the special scheme for civil servants, the armed forces and the judicial administration, will be treated in the same way, for the purposes of Article SSC.51 of this Protocol, as the periods closest in time covered as a civil servant in Spain.
- 4. The additional amounts based on age referred to in the Second Transitional Provision of the General Law on Social Security shall be applicable to all beneficiaries under this Protocol who have contributions to their name under the Spanish legislation prior to 1 January 1967; it shall not be possible, by application of Article SSC.6 of this Protocol, to treat periods of insurance credited in another State prior to 1 January 1967 as being the same as contributions paid in Spain, solely for the purposes of this Protocol. The date corresponding to 1 January 1967 shall be 1 August 1970 for the Special Scheme for Seafarers and 1 April 1969 for the Special Social Security Scheme for Coal Mining.

SWEDEN

- 1. The provisions of this Protocol on the aggregation of insurance periods and periods of residence shall not apply to the transitional provisions in the Swedish legislation on entitlement to guarantee pension for persons born in or before 1937 who have been resident in Sweden for a specified period before applying for a pension (Act 2000:798).

2. For the purpose of calculating income for notional income-related sickness compensation and income-related activity compensation in accordance with Chapter 8 of the Lag (1962:381) om allmän försäkring (the National Insurance Act), the following shall apply:
 - (a) where the insured person, during the reference period, has also been subject to the legislation of one or more other States on account of activity as an employed or self-employed person, income in the State(s) concerned shall be deemed to be equivalent to the insured person's average gross income in Sweden during the part of the reference period in Sweden, calculated by dividing the earnings in Sweden by the number of years over which those earnings accrued;
3. (a) For the purpose of calculating notional pension assets for income-based survivor's pension (Act 2000:461), if the requirement in Swedish legislation for pension entitlement in respect of at least three out of the 5 calendar years immediately preceding the insured person's death (reference period) is not met, account shall also be taken of insurance periods completed in other States as if they had been completed in Sweden. Insurance periods in other States shall be regarded as based on the average Swedish pension base. If the person concerned has only 1 year in Sweden with a pension base, each insurance period in another State shall be regarded as constituting the same amount.

- (b) For the purpose of calculating notional pension credits for widows' pensions relating to deaths on or after 1 January 2003, if the requirement in Swedish legislation for pension credits in respect of at least two out of the 4 years immediately preceding the insured person's death (reference period) is not met and insurance periods were completed in another State during the reference period, those years shall be regarded as being based on the same pension credits as the Swedish year.

UNITED KINGDOM

1. Where, in accordance with United Kingdom legislation, a person may be entitled to a retirement pension if:
 - (a) the contributions of a former spouse are taken into account as if they were that person's own contributions; or
 - (b) the relevant contribution conditions are satisfied by that person's spouse or former spouse, then provided, in each case, that the spouse or former spouse is or had been exercising an activity as an employed or self-employed person, and had been subject to the legislation of two or more States, the provisions of Chapter 5 of Title III of this Protocol shall apply in order to determine entitlement under United Kingdom legislation. In that case, references in Articles SSC.44 to SSC.55 of this Protocol to "periods of insurance" shall be construed as references to periods of insurance completed by:
 - (i) a spouse or former spouse where a claim is made by:
 - a married woman, or

- a person whose marriage has terminated otherwise than by the death of the spouse; or
- (ii) a former spouse, where a claim is made by:
- a widower who immediately before pensionable age is not entitled to a widowed parent's allowance, or
 - a widow who immediately before pensionable age is not entitled to a widowed mother's allowance, widowed parent's allowance or widow's pension, or who is only entitled to an age-related widow's pension calculated pursuant to point (b) of Article SSC.47(1) of this Protocol, and for this purpose 'age related widow's pension' means a widow's pension payable at a reduced rate in accordance with section 39(4) of the Social Security Contributions and Benefits Act 1992.
2. For the purposes of Article SSC.8 of this Protocol in the case of old-age or survivors' cash benefits, pensions for accidents at work or occupational diseases and death grants, any beneficiary under United Kingdom legislation who is staying in the territory of another State shall, during that stay, be considered as if they resided in the territory of that other State.

3. (1) For the purpose of calculating an earnings factor in order to determine entitlement to benefits under United Kingdom legislation, for each week of activity as an employed person under the legislation of a Member State, and which commenced during the relevant income tax year within the meaning of United Kingdom legislation, the person concerned shall be deemed to have paid contributions as an employed earner, or have earnings on which contributions have been paid, on the basis of earnings equivalent to two-thirds of that year's upper earnings limit.
- (2) For the purposes of point (b) of Article SSC.47(1) of this Protocol, where:
 - (a) in any income tax year starting on or after 6 April 1975, a person carrying out activity as an employed person has completed periods of insurance, employment or residence exclusively in a Member State, and the application of point (1) of this paragraph results in that year being counted as a qualifying year within the meaning of United Kingdom legislation for the purposes of point (b)(i) of Article SSC.47(1) of this Protocol, they shall be deemed to have been insured for 52 weeks in that year in that Member State;
 - (b) any income tax year starting on or after 6 April 1975 does not count as a qualifying year within the meaning of United Kingdom legislation for the purposes of point (b)(i) of Article SSC.47(1) of this Protocol, any periods of insurance, employment or residence completed in that year shall be disregarded.

- (3) For the purpose of converting an earnings factor into periods of insurance, the earnings factor achieved in the relevant income tax year within the meaning of United Kingdom legislation shall be divided by that year's lower earnings limit. The result shall be expressed as a whole number, any remaining fraction being ignored. The figure so calculated shall be treated as representing the number of weeks of insurance completed under United Kingdom legislation during that year, provided that such figure shall not exceed the number of weeks during which in that year the person was subject to that legislation.
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ANNEX SSC-7**IMPLEMENTING PART****TITLE I****GENERAL PROVISIONS****CHAPTER 1****ARTICLE SSCL.1****Definitions**

1. For the purposes of this Annex, the definitions set out in Article SSC.1 of this Protocol apply.
2. In addition to the definitions referred to in paragraph 1:
 - (a) "access point" means an entity providing:
 - (i) an electronic contact point;

- (ii) automatic routing based on the address; and
 - (iii) intelligent routing based on software that enables automatic checking and routing (for example, an artificial intelligence application) or human intervention;
- (b) "liaison body" means any body designated by the competent authority of a State for one or more of the branches of social security referred to in Article SSC.3 of this Protocol to respond to requests for information and assistance for the purposes of the application of this Protocol and of this Annex and which has to fulfil the tasks assigned to it under Title IV of this Annex;
- (c) "document" means a set of data, irrespective of the medium used, structured in such a way that it can be exchanged electronically and which must be communicated in order to enable the operation of this Protocol and this Annex;
- (d) "Structured Electronic Document" means any structured document in a format designed for the electronic exchange of information between States;
- (e) "transmission by electronic means" means the transmission of data using electronic equipment for the processing (including digital compression) of data and employing wires, radio transmission, optical technologies or any other electromagnetic means;

- (f) "fraud" means any deliberate act or deliberate omission to act, carried out with the intention to either:
- (i) receive social security benefits, or enable another person to receive social security benefits, when the conditions of entitlement to such benefits under the law of the State(s) concerned or this Protocol are not met; or
 - (ii) avoid paying social security contributions, or enable another person to avoid paying social security contributions, when such contributions are required under the law of the State(s) concerned or this Protocol.

CHAPTER 2

PROVISIONS CONCERNING COOPERATION AND EXCHANGES OF DATA

ARTICLE SSCI.2

Scope and rules for exchanges between institutions

1. For the purposes of this Annex, exchanges between authorities of the States and institutions and persons covered by this Protocol shall be based on the principles of public service, efficiency, active assistance, rapid delivery and accessibility, including e-accessibility, in particular for the disabled and the elderly.

2. The institutions shall without delay provide or exchange all data necessary for establishing and determining the rights and obligations of persons to whom this Protocol applies. Such data shall be transferred between the States directly by the institutions themselves or indirectly via the liaison bodies.
3. Where a person has mistakenly submitted information, documents or claims to an institution in the territory of a State other than that in which the institution designated, in accordance with this Annex, is situated, the information, documents or claims shall be resubmitted without delay by the former institution to the institution designated in accordance with this Annex, indicating the date on which they were initially submitted. That date shall be binding on the latter institution. The institutions of the States shall not, however, be held liable, or be deemed to have taken a decision by virtue of their failure to act as a result of the late transmission of information, documents or claims by States' institutions.
4. Where data are transferred indirectly via the liaison body of the State of destination, time limits for responding to claims shall start from the date when that liaison body received the claim, as if it had been received by the institution in that State.

ARTICLE SSCI.3

Scope and rules for exchanges between the persons concerned and institutions

1. The States shall ensure that the necessary information is made available to the persons concerned in order to inform them of the provisions introduced by this Protocol and this Annex to enable them to assert their rights. They shall also provide for user-friendly services.

2. Persons to whom this Protocol applies shall be required to forward to the relevant institution the information, documents or supporting evidence necessary to establish their situation or that of their families, to establish or maintain their rights and obligations and to determine the applicable legislation and their obligations under it.
3. To the extent necessary for the application of this Protocol and this Annex, the relevant institutions shall forward the information and issue the documents to the persons concerned without delay and in all cases within any time limits specified under the legislation of the State in question.

The relevant institution shall notify the claimant residing or staying in another State of its decision directly or through the liaison body of the State of residence or stay. When refusing the benefits, it shall also indicate the reasons for refusal, the remedies and periods allowed for appeals. A copy of this decision shall be sent to other involved institutions.

ARTICLE SSCI.4

Forms, documents and methods of exchanging data

1. Subject to Article SSCI.75 and Appendix SSCI-2, the structure, content and format of forms and documents issued on behalf of the States for the purposes of implementing this Protocol shall be agreed by the Specialised Committee on Social Security Coordination.

2. The transmission of data between the institutions or the liaison bodies may, subject to the approval of the Specialised Committee on Social Security Coordination, be carried out via the Electronic Exchange of Social Security Information. To the extent the forms and documents referred to in paragraph 1 are exchanged via the Electronic Exchange of Social Security Information, they shall respect the rules applicable to that system.

Where the transmission of data between institutions or the liaison bodies is not carried out via the Electronic Exchange of Social Security Information, the relevant institutions and liaison bodies shall use the arrangements appropriate to each case, and favour the use of electronic means as far as possible.

3. In their communications with the persons concerned, the relevant institutions shall use the arrangements appropriate to each case, and favour the use of electronic means as far as possible.

ARTICLE SSCI.5

Legal value of documents and supporting evidence issued in another State

1. Documents issued by the institution of a State and showing the position of a person for the purposes of the application of this Protocol and this Annex, and supporting evidence on the basis of which the documents have been issued, shall be accepted by the institutions of the other States for as long as they have not been withdrawn or declared to be invalid by the State in which they were issued.

2. Where there is doubt about the validity of a document or the accuracy of the facts on which the particulars contained therein are based, the institution of the State that receives the document shall ask the issuing institution for the necessary clarification and, where appropriate, the withdrawal of that document. The issuing institution shall reconsider the grounds for issuing the document and, if necessary, withdraw it.
3. Pursuant to paragraph 2, where there is doubt about the information provided by the persons concerned, the validity of a document or supporting evidence or the accuracy of the facts on which the particulars contained therein are based, the institution of the place of stay or residence shall, insofar as this is possible, at the request of the competent institution, proceed to the necessary verification of this information or document.
4. Where no agreement is reached between the institutions concerned, the matter may be brought before the Specialised Committee on Social Security Coordination by the competent authorities no earlier than one month following the date on which the institution that received the document submitted its request. The Specialised Committee on Social Security Coordination shall endeavour to reconcile the points of view within six months of the date on which the matter was brought before it.

ARTICLE SSCI.6

Provisional application of legislation and provisional granting of benefits

1. Unless otherwise provided for in this Annex, where there is a difference of views between the institutions or authorities of two or more States concerning the determination of the applicable legislation, the person concerned shall be made provisionally subject to the legislation of one of those States, the order of priority being determined as follows:
 - (a) the legislation of the State where the person actually pursues their employment or self-employment, if the employment or self-employment is pursued in only one State;
 - (b) the legislation of the State of residence if the person concerned pursues employment or self-employment in two or more States and performs part of their activity or activities in the State of residence, or if the person concerned is neither employed nor self-employed;
 - (c) in all other cases, the legislation of the State the application of which was first requested if the person pursues an activity, or activities, in two or more States.
2. Where there is a difference of views between the institutions or authorities of two or more States about which institution should provide the benefits in cash or in kind, the person concerned who could claim benefits if there was no dispute shall be entitled, on a provisional basis, to the benefits provided for by the legislation applied by the institution of that person's place of residence or, if that person does not reside on the territory of one of the States concerned, to the benefits provided for by the legislation applied by the institution to which the request was first submitted.

3. Where no agreement is reached between the institutions or authorities concerned, the matter may be brought before the Specialised Committee on Social Security Coordination by a Party no earlier than one month after the date on which the difference of views, as referred to in paragraph 1 or 2, arose. The Specialised Committee on Social Security Coordination shall seek to reconcile the points of view within six months of the date on which the matter was brought before it.
4. Where it is established either that the applicable legislation is not that of the State of provisional membership, or the institution which granted the benefits on a provisional basis was not the competent institution, the institution identified as being competent shall be deemed retroactively to have been so, as if that difference of views had not existed, at the latest from either the date of provisional membership or of the first provisional granting of the benefits concerned.
5. If necessary, the institution identified as being competent and the institution which provisionally paid the cash benefits or provisionally received contributions shall settle the financial situation of the person concerned as regards contributions and cash benefits paid provisionally, where appropriate, in accordance with Chapter 2 of Title IV of this Annex.

Benefits in kind granted provisionally by an institution in accordance with paragraph 2 shall be reimbursed by the competent institution in accordance with Title IV of this Annex.

ARTICLE SSCI.7

Provisional calculation of benefits and contributions

1. Unless otherwise provided for in this Annex, where a person is eligible for a benefit, or is liable to pay a contribution in accordance with this Protocol, and the competent institution does not have all the information concerning the situation in another State which is necessary to calculate definitively the amount of that benefit or contribution, that institution shall, on request of the person concerned, award this benefit or calculate this contribution on a provisional basis, if such a calculation is possible on the basis of the information at the disposal of that institution.
2. The benefit or the contribution concerned shall be recalculated once all the necessary supporting evidence or documents are provided to the institution concerned.

CHAPTER 3

OTHER GENERAL PROVISIONS FOR THE APPLICATION OF THIS PROTOCOL

ARTICLE SSCI.8

Other procedures between authorities and institutions

1. Two or more States, or their competent authorities, may agree procedures other than those provided for by this Annex, provided that such procedures do not adversely affect the rights or obligations of the persons concerned.
2. Any agreements concluded to this end shall be notified to the Specialised Committee on Social Security Coordination and listed in Appendix SSCI-1.
3. Provisions contained in implementing agreements concluded between two or more States with the same purpose as, or which are similar to, those referred to in paragraph 2, which are in force on the day preceding the entry into force of this Agreement, shall continue to apply, for the purposes of relations between those States, provided they are also included in Appendix SSCI-1 to this Protocol.

ARTICLE SSCI.9

Prevention of overlapping of benefits

Notwithstanding other provisions in this Protocol, when benefits due under the legislation of two or more States are mutually reduced, suspended or withdrawn, any amounts that would not be paid in the event of strict application of the rules concerning reduction, suspension or withdrawal laid down by the legislation of the State concerned shall be divided by the number of benefits subjected to reduction, suspension or withdrawal.

ARTICLE SSCI.10

Elements for determining residence

1. Where there is a difference of views between the institutions of two or more States about the determination of the residence of a person to whom this Protocol applies, these institutions shall establish by common agreement the centre of interests of the person concerned, based on an overall assessment of all available information relating to relevant facts, which may include, as appropriate:
 - (a) the duration and continuity of presence on the territory of the States concerned;

- (b) that person's situation, including:
 - (i) the nature and the specific characteristics of any activity pursued, in particular the place where such activity is habitually pursued, the stability of the activity, and the duration of any work contract;
 - (ii) that person's family status and family ties;
 - (iii) the exercise of any non-remunerated activity;
 - (iv) in the case of students, the source of that student's income;
 - (v) that person's housing situation, in particular how permanent it is;
 - (vi) the State in which that person is deemed to reside for taxation purposes.
- 2. Where the consideration of the various criteria based on relevant facts as set out in paragraph 1 does not lead to agreement between the institutions concerned, the person's intention, as it appears from such facts and circumstances, especially the reasons that led the person to move, shall be considered to be decisive for establishing that person's actual place of residence.
- 3. The centre of interests of a student who goes to another State to pursue a full-time course of study shall not be considered as being in the State of study for the entire duration of the course of study in that State, without prejudice to the possibility of rebutting this presumption.

4. Paragraph 3 applies *mutatis mutandis* to the family members of the student.

ARTICLE SSCI.11

Aggregation of periods

1. For the purposes of applying Article SSC.7, the competent institution shall contact the institutions of the States to whose legislation the person concerned has also been subject in order to determine all the periods completed under their legislation.
2. The respective periods of insurance, employment, self-employment or residence completed under the legislation of a State shall be added to those completed under the legislation of any other State, insofar as necessary for the purposes of applying Article SSC.7, provided that these periods do not overlap.
3. Where a period of insurance or residence which is completed in accordance with compulsory insurance under the legislation of a State coincides with a period of insurance completed on the basis of voluntary insurance or continued optional insurance under the legislation of another State, only the period completed on the basis of compulsory insurance shall be taken into account.
4. Where a period of insurance or residence other than an equivalent period completed under the legislation of a State coincides with an equivalent period on the basis of the legislation of another State, only the period other than an equivalent period shall be taken into account.

5. Any period regarded as equivalent under the legislation of two or more States shall be taken into account only by the institution of the State to whose legislation the person concerned was last compulsorily subject before that period. In the event that the person concerned was not compulsorily subject to the legislation of a State before that period, the latter shall be taken into account by the institution of the State to whose legislation the person concerned was compulsorily subject for the first time after that period.
6. In the event that the time in which certain periods of insurance or residence were completed under the legislation of a State cannot be determined precisely, it shall be presumed that these periods do not overlap with periods of insurance or residence completed under the legislation of another State, and account shall be taken thereof, where advantageous to the person concerned, insofar as they can reasonably be taken into consideration.

ARTICLE SSCI.12

Rules for conversion of periods

1. Where periods completed under the legislation of a State are expressed in units different from those provided for by the legislation of another State, the conversion needed for the purpose of aggregation under Article SSC.7 shall be carried out under the following rules:
 - (a) the period to be used as the basis for the conversion shall be that communicated by the institution of the State under whose legislation the period was completed;

- (b) in the case of schemes where the periods are expressed in days the conversion from days to other units, and vice versa, as well as between different schemes based on days shall be calculated according to the following table:

Scheme based on	1 day corresponds to	1 week corresponds to	1 month corresponds to	1 quarter corresponds to	Maximum of days in one calendar year
5 days	9 hours	5 days	22 days	66 days	264 days
6 days	8 hours	6 days	26 days	78 days	312 days
7 days	6 hours	7 days	30 days	90 days	360 days

- (c) in the case of schemes where the periods are expressed in units other than days,
- (i) three months or 13 weeks shall be equivalent to one quarter, and vice versa;
 - (ii) one year shall be equivalent to four quarters, 12 months or 52 weeks, and vice versa;
 - (iii) for the conversion of weeks into months, and vice versa, weeks and months shall be converted into days in accordance with the conversion rules for the schemes based on six days in the table in point (b);
- (d) in the case of periods expressed in fractions, those figures shall be converted into the next smaller integer unit applying the rules laid down in points (b) and (c). Fractions of years shall be converted into months unless the scheme involved is based on quarters;

- (e) if the conversion under this paragraph results in a fraction of a unit, the next higher integer unit shall be taken as the result of the conversion under this paragraph.
2. The application of paragraph 1 shall not have the effect of producing, for the total sum of the periods completed during one calendar year, a total exceeding the number of days indicated in the last column in the table in point (b) of paragraph 1, 52 weeks, 12 months or four quarters.

If the periods to be converted correspond to the maximum annual amount of periods under the legislation of the State in which they have been completed, the application of paragraph 1 shall not result within one calendar year in periods that are shorter than the possible maximum annual amount of periods provided under the legislation concerned.

3. The conversion shall be carried out either in one single operation covering all those periods which were communicated as an aggregate, or for each year, if the periods were communicated on a year-by-year basis.
4. Where an institution communicates periods expressed in days, it shall at the same time indicate whether the scheme it administers is based on five days, six days or seven days.

TITLE II

DETERMINATION OF THE LEGISLATION APPLICABLE

ARTICLE SSCI.13

Details relating to Articles SSC.11 and SSC.12 of this Protocol

1. For the purposes of the application of point (a) of Article SSC.11(1), a "person who pursues an activity as an employed person in a State for an employer which normally carries out its activities there and who is sent by that employer to another State" shall include a person who is recruited with a view to being sent to another State, provided that, immediately before the start of that person's employment, the person concerned is already subject to the legislation of the State in which their employer is established.
2. For the purposes of the application of point (a) of Article SSC.11(1) of this Protocol, the words "which normally carries out its activities there" shall refer to an employer that ordinarily performs substantial activities, other than purely internal management activities, in the territory of the State in which it is established, taking account of all criteria characterising the activities carried out by the undertaking in question. The relevant criteria must be suited to the specific characteristics of each employer and the real nature of the activities carried out.

3. For the purposes of the application of point (b) of Article SSC.11(1) of this Protocol, the words "who normally pursues an activity as a self-employed person" shall refer to a person who habitually carries out substantial activities in the territory of the State in which that person is established. In particular, that person must have already pursued their activity for some time before the date when they wish to take advantage of the provisions of that Article and, during any period of temporary activity in another State, must continue to fulfil, in the State where they are established, the requirements for the pursuit of their activity in order to be able to pursue it on their return.
4. For the purposes of the application of point (b) of Article SSC.11(1) of this Protocol, the criterion for determining whether the activity that a self-employed person goes to pursue in another State is "similar" to the self-employed activity normally pursued shall be that of the actual nature of the activity, rather than of the designation of employed or self-employed activity that may be given to this activity by the other State.
5. For the purposes of the application of Article SSC.12(1) and (5) of this Protocol, a person who "normally pursues an activity as an employed person" in "one or more Member States as well as in the United Kingdom", or in "two or more Member States" respectively, shall refer to a person who simultaneously, or in alternation, for the same undertaking or employer or for various undertakings or employers, exercises one or more separate activities in such States.
6. For the purposes of Article SSC.12(1) and (5) of this Protocol, an employed flight crew or cabin crew member normally pursuing air passenger or freight services in two or more States shall be subject to the legislation of the State where the home base, as defined in Article SSC.1 of this Protocol, is located.

7. Marginal activities shall be disregarded for the purposes of determining the applicable legislation under Article SSC.12 of this Protocol. Article SSCI.15 shall apply to all cases under this Article.
8. For the purposes of the application of Article SSC.12(2) and (6) of this Protocol, a person who "normally pursues an activity as a self-employed person" in "one or more Member States as well as in the United Kingdom", or in "two or more Member States" respectively, shall refer, in particular, to a person who simultaneously or in alternation pursues one or more separate self-employed activities, irrespective of the nature of those activities, in such States.
9. For the purposes of distinguishing the activities under paragraphs 5 and 8 of this Article from the situations described in Article SSC.11(1) of this Protocol, the duration of the activity in one or more States (whether it is permanent or of an ad hoc or temporary nature) shall be decisive. For these purposes, an overall assessment shall be made of all the relevant facts including, in particular, in the case of an employed person, the place of work as defined in the employment contract.
10. For the purposes of the application of Article SSC.12(1), (2), (5) and (6) of this Protocol, a "substantial part of employed or self-employed activity" pursued in a State shall mean a quantitatively substantial part of all the activities of the employed or self-employed person pursued there, without this necessarily being the major part of those activities.
11. To determine whether a substantial part of the activities is pursued in a State, the following indicative criteria shall be taken into account:
 - (a) in the case of an employed activity, the working time or the remuneration; and

- (b) in the case of a self-employed activity, the turnover, working time, number of services rendered or income.

In the framework of an overall assessment, a share of less than 25 % in respect of the criteria mentioned above shall be an indicator that a substantial part of the activities is not being pursued in the relevant State.

12. For the purposes of the application of point (b) of Article SSC.12(2) of this Protocol, the "centre of interest" of the activities of a self-employed person shall be determined by taking account of all the aspects of that person's occupational activities, notably the place where the person's fixed and permanent place of business is located, the habitual nature or the duration of the activities pursued, the number of services rendered, and the intention of the person concerned as revealed by all the circumstances.
13. For the determination of the applicable legislation under paragraphs 10, 11 and 12, the institutions concerned shall take into account the situation projected for the following 12 calendar months.
14. If a person pursues his or her activity as an employed person in two or more States on behalf of an employer established outside the territory of the States, and if this person resides in a State without pursuing substantial activity there, they shall be subject to the legislation of the State of residence.

ARTICLE SSCI.14

Procedures for the application of point (b) of Article SSC.10(3), Article SSC.10(4)
and Article SSC.11 of this Protocol
(on the provision of information to the institutions concerned)

1. Unless otherwise provided for by Article SSCI.15 of this Annex, where a person pursues their activity outside the competent State, the employer or, in the case of a person who does not pursue an activity as an employed person, the person concerned shall inform the competent institution of the State whose legislation is applicable thereof, whenever possible in advance. That institution shall issue the attestation referred to in Article SSCI.16(2) of this Annex to the person concerned and shall without delay make information concerning the legislation applicable to that person, pursuant to point (b) of Article SSC.10(3) or Article SSC.11 of this Protocol, available to the institution designated by the competent authority of the State in which the activity is pursued.
2. An employer within the meaning of Article SSC.10(4) of this Protocol who has an employee on board a vessel flying the flag of another State shall inform the competent institution of the State whose legislation is applicable thereof whenever possible in advance. That institution shall, without delay, make information concerning the legislation applicable to the person concerned, pursuant to Article SSC.10(4) of this Protocol, available to the institution designated by the competent authority of the State whose flag, the vessel on which the employee is to perform the activity, is flying.

ARTICLE SSCI.15

Procedure for the application of Article SSC.12 of this Protocol

1. A person who pursues activities in two or more States, or where Article SSC.12(5) or (6) applies, shall inform the institution designated by the competent authority of the State of residence thereof.
2. The designated institution of the place of residence shall without delay determine the legislation applicable to the person concerned, having regard to Article SSC.12 of this Protocol and Article SSCI.13 of this Annex. That initial determination shall be provisional. The institution shall inform the designated institutions of each State in which an activity is pursued of its provisional determination.
3. The provisional determination of the applicable legislation, as provided for in paragraph 2, shall become definitive within two months of the institutions designated by the competent authorities of the State(s) concerned being informed of it, in accordance with paragraph 2, unless the legislation has already been definitively determined on the basis of paragraph 4, or at least one of the institutions concerned informs the institution designated by the competent authority of the State of residence by the end of this two-month period that it cannot yet accept the determination or that it takes a different view on this.
4. Where uncertainty about the determination of the applicable legislation requires contacts between the institutions or authorities of two or more States, at the request of one or more of the institutions designated by the competent authorities of the State(s) concerned, or of the competent authorities themselves, the legislation applicable to the person concerned shall be determined by common agreement, having regard to Article SSC.12 of this Protocol and the relevant provisions of Article SSCI.13 of this Annex.

Where there is a difference of views between the institutions or competent authorities concerned, those bodies shall seek agreement in accordance with the conditions set out above and Article SSCI.6 shall apply.

5. The competent institution of the State whose legislation is determined to be applicable either provisionally or definitively shall without delay inform the person concerned.
6. If the person concerned fails to provide the information referred to in paragraph 1, this Article shall be applied at the initiative of the institution designated by the competent authority of the State of residence as soon as it is appraised of that person's situation, possibly via another institution concerned.

ARTICLE SSCI.16

Provision of information to persons concerned and employers

1. The competent institution of the State whose legislation becomes applicable pursuant to Title II of this Protocol shall inform the person concerned and, where appropriate, their employer(s) of the obligations laid down in that legislation. It shall provide them with the necessary assistance to complete the formalities required by that legislation.
2. At the request of the person concerned or of the employer, the competent institution of the State whose legislation is applicable pursuant to Title II shall provide an attestation that such legislation is applicable and shall indicate, where appropriate, until what date and under what conditions.

ARTICLE SSCI.17

Cooperation between institutions

1. The relevant institutions shall communicate to the competent institution of the State whose legislation is applicable to a person pursuant to Title II of this Protocol the necessary information required to establish the date on which that legislation becomes applicable and the contributions which that person and his or her employer(s) are liable to pay under that legislation.
2. The competent institution of the State whose legislation becomes applicable to a person pursuant to Title II of this Protocol shall make the information indicating the date on which the application of that legislation takes effect available to the institution designated by the competent authority of the State to whose legislation that person was last subject.

ARTICLE SSCI.18

Cooperation in case of doubts about the validity of issued documents
concerning the applicable legislation

1. Where there is doubt about the validity of a document showing the position of the person for the purposes of the applicable legislation or the accuracy of the facts on which the document is based, the institution of the State that receives the document shall ask the issuing institution for the necessary clarification and, where appropriate, the withdrawal or rectification of that document. The requesting institution shall substantiate its request and provide the relevant supporting documentation that gave rise to the request.

2. When receiving such a request, the issuing institution shall reconsider the grounds for issuing the document and, where an error is detected, withdraw it or rectify it within 30 working days from the receipt of the request. The withdrawal or rectification shall have retroactive effect. However, in cases where there is a risk of disproportionate outcome, and in particular, of the loss of status as an insured person for the whole or part of the relevant period in the State(s) concerned, the States shall consider a more proportionate arrangement in such case. When the available evidence permits the issuing institution to find that the applicant of the document has committed fraud, it shall withdraw or rectify the document without delay and with retroactive effect.

TITLE III

SPECIAL PROVISIONS CONCERNING THE VARIOUS CATEGORIES OF BENEFITS

CHAPTER 1

SICKNESS, MATERNITY AND EQUIVALENT PATERNITY BENEFITS

ARTICLE SSCI.19

General implementing provisions

1. The competent authorities or institutions shall ensure that any necessary information is made available to insured persons regarding the procedures and conditions for the granting of benefits in kind where such benefits are received in the territory of a State other than that of the competent institution.

2. Notwithstanding point (a) of Article SSC.6 of this Protocol, a State may become responsible for the cost of benefits in accordance with Article SSC.20 of this Protocol only if, either the insured person has made a claim for a pension under the legislation of that State, or in accordance with Articles SSC.21 to SSC.27 of this Protocol, they receive a pension under the legislation of that State.

ARTICLE SSCI.20

Regime applicable in the event of the existence of more than one regime in the State of residence or stay

If the legislation of the State of residence or stay comprises more than one scheme of sickness, maternity and paternity insurance for more than one category of insured persons, the provisions applicable under Articles SSC.15, SSC.17(1), SSC.18, SSC.20, SSC.22 and SSC.24 of this Protocol shall be those of the legislation on the general scheme for employed persons.

ARTICLE SSCI.21

Residence in a State other than the competent State

Procedure and scope of right

1. For the purposes of the application of Article SSC.15 of this Protocol, the insured person or members of that person's family shall be obliged to register promptly with the institution of the place of residence. Their right to benefits in kind in the State of residence shall be certified by a document issued by the competent institution upon request of the insured person or upon request of the institution of the place of residence.
2. The document referred to in paragraph 1 shall remain valid until the competent institution informs the institution of the place of residence of its cancellation.

The institution of the place of residence shall inform the competent institution of any registration under paragraph 1 and of any change or cancellation of that registration.

3. This Article applies *mutatis mutandis* to the persons referred to in Articles SSC.20, SSC.22, SSC.23 and SSC.24 of this Protocol.

Reimbursement

4. Where a person or the members of that person's family:
 - (a) have been issued with the document referred to in paragraph 1;

- (b) have registered that document with the institution of the place of residence in accordance with paragraph 1; and
- (c) a health fee has been paid by or on behalf of the person or members of their family to the State of residence as part of an application for a permit to enter, stay, work or reside in that State,

that person or members of that person's family may apply to the institution of the State of residence for reimbursement (in whole or part, as the case may be) of the health fee paid.

5. Where a claim is made in accordance with paragraph 1, the institution of the State of residence shall determine that claim within three calendar months, starting on the day the claim was received, and shall make any reimbursement in accordance with this Article.
6. Where the period of validity of the document referred to in paragraph 1 is less than the period of time in respect of which the health fee has been paid, the amount reimbursed shall not exceed that portion of the health fee which corresponds to the period for which the document had been issued.
7. Where the health fee was paid by another person on behalf of a person to whom this Article applies, reimbursement may be made to that other person.

ARTICLE SSCI.22

Stay in a State other than the competent State

Procedure and scope of right

1. For the purposes of the application of Article SSC.17 of this Protocol, the insured person shall present to the health care provider in the State of stay an entitlement document issued by the competent institution indicating his entitlement to benefits in kind. If the insured person does not have such a document, the institution of the place of stay, upon request or if otherwise necessary, shall contact the competent institution in order to obtain one.
2. That document shall indicate that the insured person is entitled to benefits in kind under the conditions laid down in Article SSC.17 of this Protocol on the same terms as those applicable to persons insured under the legislation of the State of stay, and shall satisfy the requirements in Appendix SSCI-2.
3. The benefits in kind referred to in Article SSC.17(1) of this Protocol shall refer to the benefits in kind which are provided in the State of stay, in accordance with its legislation, and which become necessary on medical grounds with a view to preventing an insured person from being forced to return, before the end of the planned duration of stay, to the competent State to obtain the necessary treatment.

Procedure and arrangements for meeting the costs and providing reimbursement of benefits in kind

4. If the insured person has actually borne the costs of all or part of the benefits in kind provided within the framework of Article SSC.17 of this Protocol and if the legislation applied by the institution of the place of stay enables reimbursement of those costs to an insured person, they may send an application for reimbursement to the institution of the place of stay. In that case, that institution shall reimburse directly to that person the amount of the costs corresponding to those benefits within the limits of and under the conditions of the reimbursement rates laid down in its legislation.
5. If the reimbursement of such costs has not been requested directly from the institution of the place of stay, the costs incurred shall be reimbursed to the person concerned by the competent institution in accordance with the reimbursement rates administered by the institution of the place of stay or the amounts which would have been subject to reimbursement to the institution of the place of stay, if Article SSCI.47 had applied in the case concerned.

The institution of the place of stay shall provide the competent institution, upon request, with all necessary information about these rates or amounts.

6. By way of derogation from paragraph 5, the competent institution may undertake the reimbursement of the costs incurred within the limits of and under the conditions of the reimbursement rates laid down in its legislation, provided that the insured person has agreed to this provision being applied to them.

7. If the legislation of the State of stay does not provide for reimbursement pursuant to paragraphs 4 and 5 in the case concerned, the competent institution may reimburse the costs within the limits of and under the conditions of the reimbursement rates laid down in its legislation, without the agreement of the insured person.
8. The reimbursement to the insured person shall not, in any event, exceed the amount of costs actually incurred by them.
9. In the case of substantial expenditure, the competent institution may pay the insured person an appropriate advance as soon as that person submits the application for reimbursement to it.

Family Members

10. Paragraphs 1 to 9 apply *mutatis mutandis* to the members of the family of the insured person.

Reimbursement for students

11. Where a person:
 - (a) holds a valid entitlement document referred to in Appendix SSCI-2 issued by the competent institution;
 - (b) has been accepted by a higher education institution in a State other than the competent State ("State of study") to pursue a full-time course of study leading to a higher education qualification recognised by that State, including diplomas, certificates or doctoral degrees at a higher education institution, which may cover a preparatory course prior to such education, in accordance with national law, or compulsory training;

- (c) does not exercise, or has not exercised, an activity as an employed or self-employed person in the State of study during the period to which the health fee relates; and
- (d) a health fee has been paid by or on behalf of that person to the State of study as part of an application for a permit to enter, stay or reside for the purposes of pursuing a full-time course of study in that State;

that person may apply to the institution of the State of study for reimbursement (in whole or part, as the case may be) of the health fee paid.

12. Where a claim is made in accordance with paragraph 11, the institution of the State of study shall process and settle that claim within a reasonable period but not later than six calendar months starting on the day the claim was received and make any reimbursement in accordance with this Article.
13. Where the period of validity of the entitlement document referred to in point (a) of paragraph 11 is less than the period of time in respect of which the health fee has been paid, the amount of the health fee reimbursed shall be the amount paid which corresponds to the period of validity of that document.
14. Where the health fee was paid by another person on behalf of a person to whom this Article applies, reimbursement may be made to that other person.
15. Paragraphs 11 to 14 apply *mutatis mutandis* to the members of the family of that person.
16. This Article shall enter into force 12 months after the date of entry into force of this Agreement.

17. A person who satisfied the conditions in paragraph 11 in the period between the entry into force of this Agreement and the date specified in paragraph 16 may, upon the entry into force of this Article, make a claim for reimbursement under paragraph 11 in relation to that period.
18. By way of derogation from Article SSC.5(1), charges may be imposed by the State of study in accordance with its national law in respect of benefits in kind that do not fulfil the criteria set out in point (a) of Article SSC.17(1) and which are provided to a person in respect of whom reimbursement has been made during that person's stay for the period to which that reimbursement relates.

ARTICLE SSCI.23

Scheduled treatment

Authorisation procedure

1. For the purposes of the application of Article SSC.18(1) of this Protocol, the insured person shall present a document issued by the competent institution to the institution of the place of stay. For the purposes of this Article, the competent institution shall mean the institution which bears the cost of the scheduled treatment; in the cases referred to in Articles SSC.18(4) and SSC.25(5) of this Protocol, in which the benefits in kind provided in the State of residence are reimbursed on the basis of fixed amounts, the competent institution shall mean the institution of the place of residence.

2. If an insured person does not reside in the competent State, they shall request authorisation from the institution of the place of residence, which shall forward it to the competent institution without delay.

In that event, the institution of the place of residence shall certify in a statement whether the conditions set out in the second sentence of Article SSC.18(2) of this Protocol are met in the State of residence.

The competent institution may refuse to grant the requested authorisation only if, in accordance with the assessment of the institution of the place of residence, the conditions set out in the second sentence of Article SSC.18(2) of this Protocol are not met in the State of residence of the insured person, or if the same treatment can be provided in the competent State itself, within a time-limit which is medically justifiable, taking into account the current state of health and the probable course of illness of the person concerned.

The competent institution shall inform the institution of the place of residence of its decision.

In the absence of a reply within the deadlines set by its national legislation, the authorisation shall be considered to have been granted by the competent institution.

3. If an insured person who does not reside in the competent Party is in need of urgent vitally necessary treatment, and the authorisation cannot be refused in accordance with the second sentence of Article SSC.18(2) of this Protocol, the authorisation shall be granted by the institution of the place of residence on behalf of the competent institution, which shall be immediately informed by the institution of the place of residence.

The competent institution shall accept the findings and the treatment options of the doctors approved by the institution of the place of residence that issues the authorisation, concerning the need for urgent vitally necessary treatment.

4. At any time during the procedure granting the authorisation, the competent institution shall retain the right to have the insured person examined by a doctor of its own choice in the Party of stay or residence.
5. The institution of the place of stay shall, without prejudice to any decision regarding authorisation, inform the competent institution if it appears medically appropriate to supplement the treatment covered by the existing authorisation.

Meeting the cost of benefits in kind incurred by the insured person

6. Without prejudice to paragraph 7, Article SSCI.22(4) and (5) apply *mutatis mutandis*.
7. If the insured person has actually borne all or part of the costs for the authorised medical treatment themselves and the costs which the competent institution is obliged to reimburse to the institution of the place of stay or to the insured person according to paragraph 6 (actual cost) are lower than the costs which it would have had to assume for the same treatment in the competent State (notional cost), the competent institution shall reimburse, upon request, the cost of treatment incurred by the insured person up to the amount by which the notional cost exceeds the actual cost. The reimbursed sum may not, however, exceed the costs actually incurred by the insured person and may take account of the amount which the insured person would have had to pay if the treatment had been delivered in the competent State.

Meeting the costs of travel and stay as part of scheduled treatment

8. Where the national legislation of the competent institution provides for the reimbursement of the costs of travel and stay which are inseparable from the treatment of the insured person, such costs for the person concerned and, if necessary, for a person who must accompany them, shall be assumed by this institution when an authorisation is granted in the case of treatment in another State.

Family members

9. Paragraphs 1 to 8 apply *mutatis mutandis* to the members of the family of the insured person.

ARTICLE SSCI.24

Cash benefits relating to incapacity for work in the event of stay or residence in a State other than the competent State

Procedure to be followed by the insured person

1. If the legislation of the competent State requires that the insured person presents a certificate in order to be entitled to cash benefits relating to incapacity for work pursuant to Article SSC.19(1) of this Protocol, the insured person shall ask the doctor of the State of residence who established that person's state of health to certify his or her incapacity for work and its probable duration.

2. The insured person shall send the certificate to the competent institution within the time limit laid down by the legislation of the competent State.
3. Where the doctors providing treatment in the State of residence do not issue certificates of incapacity for work, and where such certificates are required under the legislation of the competent State, the person concerned shall apply directly to the institution of the place of residence. That institution shall immediately arrange for a medical assessment of the person's incapacity for work and for the certificate referred to in paragraph 1 to be drawn up. The certificate shall be forwarded to the competent institution forthwith.
4. The forwarding of the document referred to in paragraphs 1, 2 and 3 shall not exempt the insured person from fulfilling the obligations provided for by the applicable legislation, in particular with regard to that person's employer. Where appropriate, the employer or the competent institution may call upon the employee to participate in activities designed to promote and assist his or her return to employment.

Procedure to be followed by the institution of the State of residence

5. At the request of the competent institution, the institution of the place of residence shall carry out any necessary administrative checks or medical examinations of the person concerned in accordance with the legislation applied by this latter institution. The report of the examining doctor concerning, in particular, the probable duration of the incapacity for work, shall be forwarded without delay by the institution of the place of residence to the competent institution.

Procedure to be followed by the competent institution

6. The competent institution shall reserve the right to have the insured person examined by a doctor of its choice.
7. Without prejudice to the second sentence of Article SSC.19(1) of this Protocol, the competent institution shall pay the cash benefits directly to the person concerned and shall, where necessary, inform the institution of the place of residence thereof.
8. For the purposes of the application of Article SSC.19(1) of this Protocol, the particulars of the certificate of incapacity for work of an insured person drawn up in another State on the basis of the medical findings of the examining doctor or institution shall have the same legal value as a certificate drawn up in the competent State.
9. If the competent institution refuses the cash benefits, it shall notify its decision to the insured person and at the same time to the institution of the place of residence.

Procedure in the event of a stay in a State other than the competent State

10. Paragraphs 1 to 9 apply *mutatis mutandis* when the insured person stays in a State other than the competent State.

ARTICLE SSCI.25

Contributions by pensioners

If a person receives a pension from more than one State, the amount of contributions deducted from all the pensions paid shall, under no circumstances, be greater than the amount deducted in respect of a person who receives the same amount of pension from the competent State.

ARTICLE SSCI.26

Special implementing measures

1. When a person or a group of persons are exempted upon request from compulsory sickness insurance and such persons are thus not covered by a sickness insurance scheme to which this Protocol applies, the institution of a State shall not, solely because of this exemption, become responsible for bearing the costs of benefits in kind or in cash provided to such persons or to a member of their family under Articles SSC.15 to SSC.30 of this Protocol.
2. When the persons referred to in paragraph 1 and the members of their families reside in a State where the right to receive benefits in kind is not subject to conditions of insurance, or of activity as an employed or self-employed person, they shall be liable to pay the full costs of benefits in kind provided in their State of residence.

CHAPTER 2

BENEFITS IN RESPECT OF ACCIDENTS AT WORK
AND OCCUPATIONAL DISEASES

ARTICLE SSCI.27

Right to benefits in kind and in cash
in the event of residence or stay in a State
other than the competent State

1. For the purposes of the application of Article SSC.31 of this Protocol, the procedures laid down in Articles SSCI.21 to SSCI.24 of this Annex apply *mutatis mutandis*.
2. When providing special benefits in kind in connection with accidents at work and occupational diseases under the national legislation of the State of stay or residence, the institution of that State shall without delay inform the competent institution.

ARTICLE SSCI.28

Procedure in the event of an accident at work or occupational disease
which occurs in a State other than the competent State

1. If an accident at work occurs or an occupational disease is diagnosed for the first time in a State other than the competent State, the declaration or notification of the accident at work or the occupational disease, where the declaration or notification exists under national legislation, shall be carried out in accordance with the legislation of the competent State, without prejudice, where appropriate, to any other applicable legal provisions in force in the State in which the accident at work occurred or in which the first medical diagnosis of the occupational disease was made, which remain applicable in such cases. The declaration or notification shall be addressed to the competent institution.
2. The institution of the State in the territory of which the accident at work occurred or in which the occupational disease was first diagnosed, shall notify the competent institution of medical certificates drawn up in the territory of that State.
3. Where, as a result of an accident while travelling to or from work which occurs in the territory of a State other than the competent State, an inquiry is necessary in the territory of the first State in order to determine any entitlement to relevant benefits, a person may be appointed for that purpose by the competent institution, which shall inform the authorities of that State. The institutions shall cooperate with each other in order to assess all relevant information and to consult the reports and any other documents relating to the accident.

4. Following treatment, a detailed report accompanied by medical certificates relating to the permanent consequences of the accident or disease, in particular the injured person's present state and the recovery or stabilisation of injuries, shall be sent upon request of the competent institution. The relevant fees shall be paid by the institution of the place of residence or of stay, where appropriate, at the rate applied by that institution to the charge of the competent institution.
5. At the request of the institution of the place of residence or stay, where appropriate, the competent institution shall notify it of the decision setting the date for the recovery or stabilisation of injuries and, where appropriate, the decision concerning the granting of a pension.

ARTICLE SSCI.29

Disputes concerning the occupational nature of the accident or disease

1. Where the competent institution disputes the application of the legislation relating to accidents at work or occupational diseases under Article SSC.31(2) of this Protocol, it shall without delay inform the institution of the place of residence or stay which provided the benefits in kind, which will then be considered as sickness insurance benefits.
2. When a final decision has been taken on that subject, the competent institution shall, without delay, inform the institution of the place of residence or stay which provided the benefits in kind.

Where an accident at work or occupational disease is not established, benefits in kind shall continue to be provided as sickness benefits if the person concerned is entitled to them.

Where an accident at work or occupational disease is established, sickness benefits in kind provided to the person concerned shall be considered as accident at work or occupational disease benefits from the date on which the accident at work occurred or the occupational disease was first medically diagnosed.

3. The second subparagraph of Article SSCI.6(5) applies *mutatis mutandis*.

ARTICLE SSCI.30

Procedure in the event of exposure to the risk of an occupational disease in two or more States

1. In the case referred to in Article SSC.33 of this Protocol, the declaration or notification of the occupational disease shall be sent to the competent institution for occupational diseases of the last State under the legislation of which the person concerned pursued an activity likely to cause that disease.

When the institution to which the declaration or notification was sent establishes that an activity likely to cause the occupational disease in question was last pursued under the legislation of another State, it shall send the declaration or notification and all accompanying certificates to the equivalent institution in that State.

2. Where the institution of the last State under the legislation of which the person concerned pursued an activity likely to cause the occupational disease in question establishes that the person concerned or his survivors do not meet the requirements of that legislation, inter alia, because the person concerned had never pursued in that State an activity which caused the occupational disease or because that State does not recognise the occupational nature of the disease, that institution shall forward without delay the declaration or notification and all accompanying certificates, including the findings and reports of medical examinations performed by the first institution to the institution of the previous State under the legislation of which the person concerned pursued an activity likely to cause the occupational disease in question.
3. Where appropriate, the institutions shall reiterate the procedure set out in paragraph 2 going back as far as the equivalent institution in the State under whose legislation the person concerned first pursued an activity likely to cause the occupational disease in question.

Article SSCI.31

Exchange of information between institutions and advance payments in the event of an appeal against rejection

1. In the event of an appeal against a decision to refuse benefits taken by the institution of a State under the legislation of which the person concerned pursued an activity likely to cause the occupational disease in question, that institution shall inform the institution to which the declaration or notification was sent, in accordance with the procedure provided for in Article SSCI.30(2), and shall subsequently inform it when a final decision is reached.

2. Where a person is entitled to benefits under the legislation applied by the institution to which the declaration or notification was sent, that institution shall make the advance payments, the amount of which shall be determined, where appropriate, after consulting the institution which made the decision against which the appeal was lodged, and in such a way that overpayments are avoided. The latter institution shall reimburse the advance payments made if, as a result of the appeal, it is obliged to provide those benefits. That amount will then be deducted from the benefits due to the person concerned, in accordance with the procedure provided for in Articles SSCI.56 and SSCI.57.
3. The second subparagraph of Article SSCI.6(5) applies *mutatis mutandis*.

ARTICLE SSCI.32

Aggravation of an occupational disease

In the cases covered by Article SSC.34 of this Protocol, the claimant must provide the institution in the State from which they are claiming entitlement to benefits with details concerning benefits previously granted for the occupational disease in question. That institution may contact any other previously competent institution in order to obtain the information it considers necessary.

ARTICLE SSCI.33

Assessment of the degree of incapacity in the event of occupational accidents
or diseases which occurred previously or subsequently

Where a previous or subsequent incapacity for work was caused by an accident which occurred when the person concerned was subject to the legislation of a State which makes no distinction according to the origin of the incapacity to work, the competent institution or the body designated by the competent authority of the State in question shall:

- (a) upon request by the competent institution of another State, provide information concerning the degree of the previous or subsequent incapacity for work, and where possible, information making it possible to determine whether the incapacity is the result of an accident at work within the meaning of the legislation applied by the institution in the other State;
- (b) take into account the degree of incapacity caused by these previous or subsequent cases when determining the right to benefits and the amount, in accordance with the applicable legislation.

ARTICLE SSCI.34

Submission and investigation of claims for pensions or supplementary allowances

In order to receive a pension or supplementary allowance under the legislation of a State, the person concerned or their survivors residing in the territory of another State shall submit, where appropriate, a claim either to the competent institution or to the institution of the place of residence, which shall send it to the competent institution.

The claim shall contain the information required under the legislation applied by the competent institution.

CHAPTER 3

DEATH GRANTS

ARTICLE SSCI.35

Claim for death grants

For the purposes of Articles SSC.37 and SSC.38 of this Protocol, the claim for death grants shall be sent either to the competent institution or to the institution of the claimant's place of residence, which shall send it to the competent institution.

The claim shall contain the information required under the legislation applied by the competent institution.

CHAPTER 4

INVALIDITY BENEFITS AND OLD-AGE AND SURVIVORS' PENSIONS

ARTICLE SSCI.36

Additional provisions for the calculation of the benefit

1. For the purposes of calculating the theoretical amount and the actual amount of the benefit in accordance with point (b) of Article SSC.47(1) of this Protocol, the rules provided for in Article SSCI.11(3), (4), (5) and (6) of this Annex apply.
2. Where periods of voluntary or optional continued insurance have not been taken into account under Article SSCI.11(3) of this Annex, the institution of the State under whose legislation those periods were completed shall calculate the amount corresponding to those periods under the legislation it applies. The actual amount of the benefit, calculated in accordance with point (b) of Article SSC.47(1) of this Protocol, shall be increased by the amount corresponding to periods of voluntary or optional continued insurance.

3. The institution of each State shall calculate, under the legislation it applies, the amount due corresponding to periods of voluntary or optional continued insurance which, under point (c) of Article SSC.48(3) of this Protocol, shall not be subject to the another State's rules relating to withdrawal, reduction or suspension.

Where the legislation applied by the competent institution does not allow it to determine this amount directly, on the grounds that that legislation allocates different values to insurance periods, a notional amount may be established. The Specialised Committee on Social Security Coordination shall lay down the detailed arrangements for the determination of that notional amount.

ARTICLE SSCL37

Claims for benefits

Submission of claims for old-age and survivors' pensions

1. The claimant shall submit a claim to the institution of his place of residence or to the institution of the last State whose legislation was applicable. If the person concerned was not, at any time, subject to the legislation applied by the institution of the place of residence, that institution shall forward the claim to the institution of the last State whose legislation was applicable.
2. The date of submission of the claim shall apply in all the institutions concerned.

3. By way of derogation from paragraph 2, if the claimant does not, despite having been asked to do so, notify the fact that he or she has been employed or has resided in other States, the date on which the claimant completes his or her initial claim or submits a new claim for his or her missing periods of employment or/and residence in a State shall be considered as the date of submission of the claim to the institution applying the legislation in question, subject to more favourable provisions of that legislation.

ARTICLE SSCI.38

Certificates and information to be submitted with the claim by the claimant

1. The claim shall be submitted by the claimant in accordance with the provisions of the legislation applied by the institution referred to in Article SSCI.37(1) and be accompanied by the supporting documents required by that legislation. In particular, the claimant shall supply all available relevant information and supporting documents relating to periods of insurance (institutions, identification numbers), employment (employers) or self-employment (nature and place of activity) and residence (addresses) which may have been completed under other legislation, as well as the length of those periods.
2. Where, in accordance with Article SSC.45(1) of this Protocol, the claimant requests deferment of the award of old-age benefits under the legislation of one or more States, the claimant shall state that in their claim and specify under which legislation the deferment is requested. In order to enable the claimant to exercise that right, the institutions concerned shall, upon the request of the claimant, notify them of all the information available to them so that he or she can assess the consequences of concurrent or successive awards of benefits which they might claim.

3. Should the claimant withdraw a claim for benefits provided for under the legislation of a particular State, that withdrawal shall not be considered as a concurrent withdrawal of claims for benefits under the legislation of another State.

ARTICLE SSCI.39

Investigation of claims by the institutions concerned

Contact institution

1. The institution to which the claim for benefits is submitted or forwarded in accordance with Article SSCI.37(1) shall be referred to hereinafter as the "contact institution". The institution of the place of residence shall not be referred to as the contact institution if the person concerned has not, at any time, been subject to the legislation which that institution applies.

In addition to investigating the claim for benefits under the legislation which it applies, that institution shall, in its capacity as contact institution, promote the exchange of data, the communication of decisions and the operations necessary for the investigation of the claim by the institutions concerned, and supply the claimant, upon request, with any information relevant to the aspects of the investigation which arise under this Protocol, and keep the claimant informed of its progress.

Investigation of claims for old-age and survivors pensions

2. The contact institution shall, without delay, send claims for benefits and all the documents which it has available and, where appropriate, the relevant documents supplied by the claimant to all the institutions in question so that they can all start the investigation of the claim concurrently. The contact institution shall notify the other institutions of periods of insurance or residence subject to its legislation. It shall also indicate which documents shall be submitted at a later date and supplement the claim as soon as possible.
3. Each of the institutions in question shall notify the contact institution and the other institutions in question, as soon as possible, of the periods of insurance or residence subject to their legislation.
4. Each of the institutions in question shall calculate the amount of benefits in accordance with Article SSC.47 of this Protocol and shall notify the contact institution and the other institutions concerned of its decision, of the amount of benefits due and of any information required for the purposes of Articles SSC.48 to SSC.50 of this Protocol.
5. Should an institution establish, on the basis of the information referred to in paragraphs 2 and 3 of this Article, that Article SSC.52(2) or (3) of this Protocol is applicable, it shall inform the contact institution and the other institutions concerned.

ARTICLE SSCI.40

Notification of decisions to the claimant

1. Each institution shall notify the claimant of the decision it has taken in accordance with the applicable legislation. Each decision shall specify the remedies and periods allowed for appeals. Once the contact institution has been notified of all decisions taken by each institution, it shall send the claimant and the other institutions concerned a summary of those decisions. A model summary shall be drawn up by the Specialised Committee on Social Security Coordination. The summary shall be sent to the claimant in the language of the institution or, at the request of the claimant, in any language of their choice, including English, recognised as an official language of the Union.
2. Where it appears to the claimant following receipt of the summary that his or her rights may have been adversely affected by the interaction of decisions taken by two or more institutions, the claimant shall have the right to a review of the decisions by the institutions concerned within the time limits laid down in the respective national legislation. The time limits shall commence on the date of receipt of the summary. The claimant shall be notified of the result of the review in writing.

ARTICLE SSCI.41

Determination of the degree of invalidity

Each institution shall, in accordance with its legislation, have the possibility of having the claimant examined by a medical doctor or other expert of its choice to determine the degree of invalidity. However, the institution of a State shall take into consideration documents, medical reports and administrative information collected by the institution of any other State as if they had been drawn up in its own territory.

ARTICLE SSCI.42

Provisional instalments and advance payment of a benefit

1. Notwithstanding Article SSCI.7 of this Annex, any institution which establishes, while investigating a claim for benefits, that the claimant is entitled to an independent benefit under the applicable legislation, in accordance with point (a) of Article SSC.47(1) of this Protocol, shall pay that benefit without delay. That payment shall be considered provisional if the amount might be affected by the result of the claim investigation procedure.
2. Whenever it is evident from the information available that the claimant is entitled to a payment from an institution under point (b) of Article SSC.47(1) of this Protocol, that institution shall make an advance payment, the amount of which shall be as close as possible to the amount which will probably be paid under point (b) of Article SSC.47(1) of this Protocol.

3. Each institution which is obliged to pay the provisional benefits or advance payment under paragraph 1 or 2 shall inform the claimant without delay, specifically drawing the claimant's attention to the provisional nature of the measure and any rights of appeal in accordance with its legislation.

ARTICLE SSCI.43

New calculation of benefits

1. Where there is a new calculation of benefits in accordance with Articles SSC.45(4) and SSC.54(1) of this Protocol, Article SSCI.42 of this Annex shall be applicable *mutatis mutandis*.
2. Where there is a new calculation, withdrawal or suspension of the benefit, the institution which took the decision shall inform the person concerned without delay and shall inform each of the institutions in respect of which the person concerned has an entitlement.

ARTICLE SSCI.44

Measures intended to accelerate the pension calculation process

1. In order to facilitate and accelerate the investigation of claims and the payment of benefits, the institutions to whose legislation a person has been subject shall:
 - (a) exchange with or make available to institutions of other States the elements for identifying persons who change from one applicable national legislation to another, and together ensure that those identification elements are retained and correspond, or, failing that, provide those persons with the means to access their identification elements directly;
 - (b) sufficiently in advance of the minimum age for commencing pension rights or before an age to be determined by national legislation, exchange with or make available to the person concerned and to institutions of other States information (periods completed or other important elements) on the pension entitlements of persons who have changed from one applicable legislation to another or, failing that, inform those persons of, or provide them with, the means of familiarising themselves with their prospective benefit entitlement.
2. For the purposes of paragraph 1, the Specialised Committee on Social Security Coordination shall determine the elements of information to be exchanged or made available and shall establish the appropriate procedures and mechanisms, taking account of the characteristics, administrative and technical organisation, and the technological means at the disposal of national pension schemes. The Specialised Committee on Social Security Coordination shall ensure the implementation of those pension schemes by organising a follow-up to the measures taken and their application.

3. For the purposes of paragraph 1, the institution in the first State where a person is allocated a Personal Identification Number (PIN) for the purposes of social security administration should be provided with the information referred to in this Article.

ARTICLE SSCI.45

Coordination measures in the States

1. Without prejudice to Article SSC.46 of this Protocol, where national legislation includes rules for determining the institution responsible or the scheme applicable or for designating periods of insurance to a specific scheme, those rules shall be applied, taking into account only periods of insurance completed under the legislation of the State concerned.
2. Where national legislation includes rules for the coordination of special schemes for civil servants and the general scheme for employed persons, those rules shall not be affected by the provisions of this Protocol and of this Annex.

CHAPTER 5

UNEMPLOYMENT BENEFITS

ARTICLE SSCI.46

Aggregation of periods and calculation of benefits

1. Article SSCI.11(1) of this Annex applies *mutatis mutandis* to Article SSC.56 of this Protocol. Without prejudice to the underlying obligations of the institutions involved, the person concerned may submit to the competent institution a document issued by the institution of the State to whose legislation they were subject in respect of that person's last activity as an employed or self-employed person specifying the periods completed under that legislation.
2. For the purpose of applying Article SSC.57 of this Protocol, the competent institution of a State whose legislation provides that the calculation of benefits varies with the number of members of the family shall also take into account the members of the family of the person concerned residing in another State as if they resided in the competent State. This provision shall not apply where, in the State of residence of members of the family, another person is entitled to unemployment benefits calculated on the basis of the number of members of the family.

TITLE IV

FINANCIAL PROVISIONS

CHAPTER 1

REIMBURSEMENT OF THE COST OF BENEFITS IN APPLICATION OF ARTICLE SSC.30 AND ARTICLE SSC.36 OF THIS PROTOCOL

SECTION 1

REIMBURSEMENT ON THE BASIS OF ACTUAL EXPENDITURE

ARTICLE SSCI.47

Principles

1. For the purpose of applying Article SSC.30 and Article SSC.36 of this Protocol, the actual amount of the expenses for benefits in kind, as shown in the accounts of the institution that provided them, shall be reimbursed to that institution by the competent institution, except where Article SSCI.57 of this Annex is applicable.

2. If any or part of the actual amount of the expenses for benefits referred to in paragraph 1 is not shown in the accounts of the institution that provided them, the amount to be refunded shall be determined on the basis of a lump-sum payment calculated from all the appropriate references obtained from the data available. The Specialised Committee on Social Security Coordination shall assess the bases to be used for calculation of the lump-sum payment and shall decide the amount thereof.
3. Higher rates than those applicable to the benefits in kind provided to insured persons subject to the legislation applied by the institution providing the benefits referred to in paragraph 1 may not be taken into account in the reimbursement.

SECTION 2

REIMBURSEMENT ON THE BASIS OF FIXED AMOUNTS

ARTICLE SSCI.48

Identification of the State(s) concerned

1. The States referred to in Article SSC.30(2) of this Protocol, whose legal or administrative structures are such that the use of reimbursement on the basis of actual expenditure is not appropriate, are listed in Appendix SSCI-3 to this Annex.

2. In the case of the States listed in Appendix SSCI-3, the amount of benefits in kind supplied to:

- (a) family members who do not reside in the same State as the insured person, as provided for in Article SSC.15 of this Protocol; and to
- (b) pensioners and members of their family, as provided for in Article SSC.22(1), Articles SSC.23 and SSC.24 of this Protocol;

shall be reimbursed by the competent institutions to the institutions providing those benefits, on the basis of a fixed amount established for each calendar year. This fixed amount shall be as close as possible to actual expenditure.

ARTICLE SSCI.49

Calculation method of the monthly fixed amounts and the total fixed amount

1. For each creditor State, the monthly fixed amount per person (F_i) for a calendar year shall be determined by dividing the annual average cost per person (Y_i), broken down by age group (i), by 12 and by applying a reduction (X) to the result in accordance with the following formula:

$$F_i = Y_i * 1/12 * (1-X)$$

Where:

- the index ($i = 1, 2$ and 3) represents the three age groups used for calculating the fixed amounts:
 - $i = 1$: persons aged under 20,
 - $i = 2$: persons aged from 20 to 64,
 - $i = 3$: persons aged 65 and over,
 - Y_i represents the annual average cost per person in age group i , as defined in paragraph 2,
 - the coefficient X (0.20 or 0.15) represents the reduction as defined in paragraph 3.
2. The annual average cost per person (Y_i) in age group i shall be obtained by dividing the annual expenditure on all benefits in kind provided by the institutions of the creditor State to all persons in the age group concerned subject to its legislation and residing within its territory by the average number of persons concerned in that age group in the calendar year in question. The calculation shall be based on the expenditure under the schemes referred to in Article SSCI.20.
3. The reduction to be applied to the monthly fixed amount shall, in principle, be equal to 20 % ($X = 0.20$). It shall be equal to 15 % ($X = 0.15$) for pensioners and members of their family where the competent State is not listed in Annex SSC-3 to this Protocol.

4. For each debtor State, the total fixed amount for a calendar year shall be the sum of the products obtained by multiplying, in each age group *i*, the determined monthly fixed amounts per person by the number of months completed by the persons concerned in the creditor State in that age group.

The number of months completed by the persons concerned in the creditor State shall be the sum of the calendar months in a calendar year during which the persons concerned were, because of their residence in the territory of the creditor State, eligible to receive benefits in kind in that territory at the expense of the debtor State. Those months shall be determined from an inventory kept for that purpose by the institution of the place of residence, based on documentary evidence of the entitlement of the beneficiaries supplied by the competent institution.

5. The Specialised Committee on Social Security Coordination may present a proposal containing any amendments which may prove necessary in order to ensure that the calculation of fixed amounts comes as close as possible to the actual expenditure incurred and the reductions referred to in paragraph 3 do not result in unbalanced payments or double payments for the States.
6. The Specialised Committee on Social Security Coordination shall establish the methods for determining the elements for calculating the fixed amounts referred to in this Article.

ARTICLE SSCI.50

Notification of annual average costs

The annual average cost per person in each age group for a specific year shall be notified to the Specialised Committee on Social Security Coordination at the latest by the end of the second year following the year in question. If the notification is not made by this deadline, the annual average cost per person which the Specialised Committee on Social Security Coordination has last determined for a previous year will be taken.

SECTION 3

COMMON PROVISIONS

ARTICLE SSCI.51

Procedure for reimbursement between institutions

1. Reimbursements between the States shall be made as promptly as possible. Every institution concerned shall be obliged to reimburse claims before the deadlines mentioned in this Section, as soon as it is in a position to do so. A dispute concerning a particular claim shall not hinder the reimbursement of another claim or other claims.

2. The reimbursements between the institutions of the Member States and the United Kingdom, provided for in Articles SSC.30 and SSC.36 of this Protocol, shall be made via the liaison body. There may be a separate liaison body for reimbursements under Article SSC.30 and Article SSC.36 of this Protocol.

ARTICLE SSCI.52

Deadlines for the introduction and settlement of claims

1. Claims based on actual expenditure shall be introduced to the liaison body of the debtor State within 12 months of the end of the calendar half-year during which those claims were recorded in the accounts of the creditor institution.
2. Claims for fixed amounts for a calendar year shall be introduced to the liaison body of the debtor State within the 12-month period following the month during which the average costs for the year concerned were approved by the Specialised Committee on Social Security Coordination. The inventories referred to Article SSCI.49(4) shall be presented by the end of the year following the reference year.
3. In the case referred to in the second subparagraph of Article SSCI.7(5), the deadline set out in paragraphs 1 and 2 of this Article shall not start before the competent institution has been identified.
4. Claims introduced after the deadlines specified in paragraphs 1 and 2 shall not be considered.

5. The claims shall be paid to the liaison body of the creditor State referred to in Article SSCI.51, by the debtor institution within 18 months of the end of the month during which they were introduced to the liaison body of the debtor State. This does not apply to the claims which the debtor institution has rejected for a relevant reason within that period.
6. Any disputes concerning a claim shall be settled, at the latest, within 36 months following the month in which the claim was introduced.
7. The Specialised Committee on Social Security Coordination shall facilitate the final closing of accounts in cases where a settlement cannot be reached within the period set out in paragraph 6, and, upon a reasoned request by one of the parties in the dispute, shall give its opinion on a dispute within six months following the month in which the matter was referred to it.

ARTICLE SSCI.53

Interest on late payments and down payments

1. From the end of the 18-month period set out in Article SSCI.52(5), interest can be charged by the creditor institution on outstanding claims, unless the debtor institution has made, within six months of the end of the month during which the claim was introduced, a down payment of at least 90 % of the total claim introduced pursuant to Article SSCI.52(1) or (2). For those parts of the claim not covered by the down payment, interest may be charged only from the end of the 36-month period set out in Article SSCI.52(6).

2. The interest shall be calculated on the basis of the reference rate applied by the financial institution designated for this purpose by the Specialised Committee on Social Security Coordination to its main refinancing operations. The reference rate applicable shall be that in force on the first day of the month on which the payment is due.
3. No liaison body shall be obliged to accept a down payment as provided for in paragraph 1. If however, a liaison body declines such an offer, the creditor institution shall no longer be entitled to charge interest on late payments related to the claims in question other than under the second sentence of paragraph 1.

ARTICLE SSCI.54

Statement of Annual Accounts

1. The Partnership Council shall establish the claims situation for each calendar year on the basis of the report of the Specialised Committee on Social Security Coordination. To this end, the liaison bodies shall notify the Specialised Committee on Social Security Coordination, by the deadlines and according to the procedures laid down by the latter, of the amount of the claims introduced, settled or contested (creditor position) and the amount of claims received, settled or contested (debtor position).
2. The Partnership Council may perform any appropriate checks on the statistical and accounting data used as the basis for drawing up the annual statement of claims provided for in paragraph 1 in order, in particular, to ensure that they comply with the rules laid down under this Title.

CHAPTER 2

RECOVERY OF BENEFITS PROVIDED BUT NOT DUE, RECOVERY OF PROVISIONAL PAYMENTS AND CONTRIBUTIONS, OFFSETTING AND ASSISTANCE WITH RECOVERY

SECTION 1

PRINCIPLES

ARTICLE SSCI.55

Common provisions

For the purposes of applying Article SSC.64 of this Protocol and within the framework defined therein, the recovery of claims shall, wherever possible, be by way of offsetting either between the institutions of the Member State concerned and of the United Kingdom, or vis-à-vis the natural or legal person concerned in accordance with Articles SSCI.56 to SSCI.58 of this Annex. If it is not possible to recover all or any of the claim via this offsetting procedure, the remainder of the amount due shall be recovered in accordance with Articles SSCI.59 to SSCI.69 of this Annex.

SECTION 2

OFFSETTING

ARTICLE SSCI.56

Benefits received unduly

1. If the institution of a State has paid undue benefits to a person, that institution may, within the terms and limits laid down in the legislation it applies, request the institution of the State responsible for paying benefits to the person concerned to deduct the undue amount from arrears or on-going payments owed to the person concerned regardless of the social security branch under which the benefit is paid. The institution of the latter State shall deduct the amount concerned subject to the conditions and limits applying to this kind of offsetting procedure in accordance with the legislation it applies in the same way as if it had made the overpayments itself, and shall transfer the amount deducted to the institution that has paid undue benefits.

2. By way of derogation from paragraph 1, if, when awarding or reviewing benefits in respect of invalidity benefits, old-age and survivors' pensions pursuant to Chapters 3 and 4 of Title III of this Protocol, the institution of a State has paid to a person benefits of undue sum, that institution may request the institution of the State responsible for the payment of corresponding benefits to the person concerned to deduct the amount overpaid from the arrears payable to the person concerned. After the latter institution has informed the institution that has paid an undue sum of these arrears, the institution which has paid the undue sum shall within two months communicate the amount of the undue sum. If the institution which is due to pay arrears receives that communication within the deadline it shall transfer the amount deducted to the institution which has paid undue sums. If the deadline expires, that institution shall without delay pay out the arrears to the person concerned.
3. If a person has received social welfare assistance in one State during a period in which they were entitled to benefits under the legislation of another State, the body which provided the assistance may, if it is legally entitled to reclaim the benefits due to the person concerned, request the institution of any other State responsible for paying benefits in favour of the person concerned to deduct the amount of assistance paid from the amounts which that State pays to the person concerned.

This provision applies *mutatis mutandis* to any family member of a person concerned who has received assistance in the territory of a State during a period in which the insured person was entitled to benefits under the legislation of another State in respect of that family member.

The institution of a State which has paid an undue amount of assistance shall send a statement of the amount due to the institution of the other State, which shall then deduct the amount, subject to the conditions and limits laid down for this kind of offsetting procedure in accordance with the legislation it applies, and transfer the amount without delay to the institution that has paid the undue amount.

ARTICLE SSCI.57

Provisionally paid benefits in cash or contributions

1. For the purposes of applying Article SSCI.6, at the latest three months after the applicable legislation has been determined or the institution responsible for paying the benefits has been identified, the institution which provisionally paid the cash benefits shall draw up a statement of the amount provisionally paid and shall send it to the institution identified as being competent.

The institution identified as being competent for paying the benefits shall deduct the amount due in respect of the provisional payment from the arrears of the corresponding benefits it owes to the person concerned and shall without delay transfer the amount deducted to the institution which provisionally paid the cash benefits.

If the amount of provisionally paid benefits exceeds the amount of arrears, or if arrears do not exist, the institution identified as being competent shall deduct this amount from ongoing payments subject to the conditions and limits applying to this kind of offsetting procedure under the legislation it applies, and without delay transfer the amount deducted to the institution which provisionally paid the cash benefits.

2. The institution which has provisionally received contributions from a legal or natural person shall not reimburse the amounts in question to the person who paid them until it has ascertained from the institution identified as being competent the sums due to it under Article SSCI.6(4).

Upon request of the institution identified as being competent, which shall be made at the latest three months after the applicable legislation has been determined, the institution that has provisionally received contributions shall transfer them to the institution identified as being competent for that period for the purpose of settling the situation concerning the contributions owed by the legal or natural person to it. The contributions transferred shall be retroactively deemed as having been paid to the institution identified as being competent.

If the amount of provisionally paid contributions exceeds the amount the legal or natural person owes to the institution identified as being competent, the institution which provisionally received contributions shall reimburse the amount in excess to the legal or natural person concerned.

ARTICLE SSCI.58

Costs related to offsetting

No costs are payable where the debt is recovered via the offsetting procedure provided for in Articles SSCI.56 and SSCI.57.

SECTION 3

RECOVERY

ARTICLE SSCI.59

Definitions and common provisions

1. For the purposes of this Section:
 - (a) "claim" means all claims relating to contributions or to benefits paid or provided unduly, including interest, fines, administrative penalties and all other charges and costs connected with the claim in accordance with the legislation of the State making the claim;
 - (b) "applicant party" means, in respect of each State, any institution which makes a request for information, notification or recovery concerning a claim as defined above;
 - (c) "requested party" means, in respect of each State, any institution to which a request for information, notification or recovery can be made.
2. Requests and any related communications between the States shall, in general, be addressed via designated institutions.

3. Practical implementation measures, including, among others, those related to Article SSCI.4 and to setting a minimum threshold for the amounts for which a request for recovery can be made, shall be taken by the Specialised Committee on Social Security Coordination.

ARTICLE SSCI.60

Requests for information

1. At the request of the applicant party, the requested party shall provide any information which would be useful to the applicant party in the recovery of its claim.
2. In order to obtain that information, the requested party shall make use of the powers provided for under the laws, regulations or administrative practices applying to the recovery of similar claims arising in its own State. The request for information shall indicate the name, last known address, and any other relevant information relating to the identification of the legal or natural person concerned to whom the information to be provided relates and the nature and amount of the claim in respect of which the request is made.
3. The requested party shall not be obliged to supply information:
 - (a) which it would not be able to obtain for the purpose of recovering similar claims arising in its own territory;
 - (b) which would disclose any commercial, industrial or professional secrets; or

- (c) the disclosure of which would be liable to prejudice the security of or be contrary to the public policy of a State.
- 4. The requested party shall inform the applicant party of the grounds for refusing a request for information.

ARTICLE SSCI.61

Notification

1. The requested party shall, at the request of the applicant party, and in accordance with the rules in force for the notification of similar instruments or decisions in its own territory, notify the addressee of all instruments and decisions, including those of a judicial nature, which come from the State of the applicant party and which relate to a claim or to its recovery.
2. The request for notification shall indicate the name, address and any other relevant information relating to the identification of the addressee concerned to which the applicant party normally has access, the nature and the subject of the instrument or decision to be notified and, if necessary the name, address and any other relevant information relating to the identification of the debtor and the claim to which the instrument or decision relates, and any other useful information.
3. The requested party shall without delay inform the applicant party of the action taken on its request for notification and, particularly, of the date on which the decision or instrument was forwarded to the addressee.

ARTICLE SSCI.62

Request for recovery

1. At the request of the applicant party, the requested party shall recover claims that are the subject of an instrument permitting enforcement issued by the applicant party to the extent permitted by and in accordance with the laws and administrative practices in force in the State of the requested party.
2. The applicant party may only make a request for recovery if:
 - (a) it also provides to the requested party an official or certified copy of the instrument permitting enforcement of the claim in the State of the applicant party, except in cases where Article SSCI.64(3) is applied;
 - (b) the claim or instrument permitting its enforcement are not contested in its own State;
 - (c) it has, in its own State, applied appropriate recovery procedures available to it on the basis of the instrument referred to in paragraph 1, and the measures taken will not result in the payment in full of the claim;
 - (d) the period of limitation according to its own legislation has not expired.

3. The request for recovery shall indicate:

- (a) the name, address and any other relevant information relating to the identification of the natural or legal person concerned or to the identification of any third party holding that person's assets;
- (b) the name, address and any other relevant information relating to the identification of the applicant party;
- (c) a reference to the instrument permitting its enforcement, issued in the State of the applicant party;
- (d) the nature and amount of the claim, including the principal, interest, fines, administrative penalties and all other charges and costs due indicated in the currencies of the State(s) of the applicant and requested parties;
- (e) the date of notification of the instrument to the addressee by the applicant party or by the requested party;
- (f) the date from which and the period during which enforcement is possible under the laws in force in the State of the applicant party;
- (g) any other relevant information.

4. The request for recovery shall also contain a declaration by the applicant party confirming that the conditions laid down in paragraph 2 have been fulfilled.
5. The applicant party shall forward to the requested party any relevant information relating to the matter which gave rise to the request for recovery, as soon as this comes to its knowledge.

ARTICLE SSCI.63

Instrument permitting enforcement of recovery

1. In accordance with Article SSC.64(2) of this Protocol, the instrument permitting enforcement of the claim shall be directly recognised and treated automatically as an instrument permitting the enforcement of a claim of the State of the requested party
2. Notwithstanding paragraph 1, the instrument permitting enforcement of the claim may, where appropriate and in accordance with the provisions in force in the State of the requested party, be accepted as, recognised as, supplemented with, or replaced by an instrument authorising enforcement in the territory of that State.

Within three months of the date of receipt of the request for recovery, the State(s) shall endeavour to complete the acceptance, recognition, supplementing or replacement, except in cases where the third subparagraph of this paragraph applies. States may not refuse to complete these actions where the instrument permitting enforcement is properly drawn up. The requested party shall inform the applicant party of the grounds for exceeding the three-month period.

If any of these actions should give rise to a dispute in connection with the claim or the instrument permitting enforcement issued by the applicant party, Article SSCI.65 shall apply.

ARTICLE SSCI.64

Payment arrangements and deadline

1. Claims shall be recovered in the currency of the State of the requested party. The entire amount of the claim that is recovered by the requested party shall be remitted by the requested party to the applicant party.
2. The requested party may, where the laws, regulations or administrative provisions in force in its own State so permit, and after consulting the applicant party, allow the debtor time to pay or authorise payment by instalment. Any interest charged by the requested party in respect of such extra time to pay shall also be remitted to the applicant party.
3. From the date on which the instrument permitting enforcement of the recovery of the claim has been directly recognised in accordance with Article SSCI.63(1) or accepted, recognised, supplemented or replaced in accordance with Article SSCI.63(2), interest shall be charged for late payment under the laws, regulations and administrative provisions in force in the State of the requested party and shall also be remitted to the applicant party.

ARTICLE SSCI.65

Contestation concerning the claim or the instrument
permitting enforcement of its recovery
and contestation concerning enforcement measures

1. If, in the course of the recovery procedure, the claim or the instrument permitting its enforcement issued in the State of the applicant party are contested by an interested party, the action shall be brought by this party before the appropriate authorities of the State of the applicant party, in accordance with the laws in force in that State. The applicant party shall without delay notify the requested party of this action. The interested party may also inform the requested party of the action.
2. As soon as the requested party has received the notification or information referred to in paragraph 1 either from the applicant party or from the interested party, it shall suspend the enforcement procedure pending the decision of the appropriate authority in the matter, unless the applicant party requests otherwise in accordance with the second subparagraph of this paragraph. Should the requested party deem it necessary, and without prejudice to Article SSCI.68, it may take precautionary measures to guarantee recovery insofar as the laws or regulations in force in its own State allow such action for similar claims.

Notwithstanding the first subparagraph, the applicant party may, in accordance with the laws, regulations and administrative practices in force in its own State, request the requested party to recover a contested claim, insofar as the relevant laws, regulations and administrative practices in force in the requested party's State allow such action. If the result of the contestation is subsequently favourable to the debtor, the applicant party shall be liable for the reimbursement of any sums recovered, together with any compensation due, in accordance with the legislation in force in the requested party's State.

3. Where the contestation concerns enforcement measures taken in the State of the requested party, the action shall be brought before the appropriate authority of that State in accordance with its laws and regulations.
4. Where the appropriate authority before which the action is brought in accordance with paragraph 1 is a judicial or administrative tribunal, the decision of that tribunal, insofar as it is favourable to the applicant party and permits recovery of the claim in the State of the applicant party, shall constitute the "instrument permitting enforcement" within the meaning of Articles SSCI.62 and SSCI.63 and the recovery of the claim shall proceed on the basis of that decision.

ARTICLE SSCI.66

Limits applying to assistance

1. The requested party shall not be obliged:
 - (a) to grant the assistance provided for in Articles SSCI.62 to SSCI.65, if recovery of the claim would, because of the situation of the debtor, create serious economic or social difficulties in the State of the requested party, insofar as the laws, regulations or administrative practices in force in the State of the requested party allow such action for similar national claims;

- (b) to grant the assistance provided for in Articles SSCI.60 to SSCI.65, if the initial request under Articles SSCI.60 to SSCI.62 applies to claims more than five years old, dating from the moment the instrument permitting the recovery was established in accordance with the laws, regulations or administrative practices in force in the State of the applicant party at the date of the request. However, if the claim or instrument is contested, the time limit begins from the moment that the State of the applicant party establishes that the claim or the enforcement order permitting recovery may no longer be contested.
- 2. The requested party shall inform the applicant party of the grounds for refusing a request for assistance.

ARTICLE SSCI.67

Periods of limitation

- 1. Questions concerning periods of limitation shall be governed as follows:
 - (a) by the laws in force in the State of the applicant party, insofar as they concern the claim or the instrument permitting its enforcement; and
 - (b) by the laws in force in the State of the requested party, insofar as they concern enforcement measures in the requested State.

Periods of limitation according to the laws in force in the State of the requested party shall start from the date of direct recognition or from the date of acceptance, recognition, supplementing or replacement in accordance with Article SSCI.63.

2. Steps taken in the recovery of claims by the requested party in pursuance of a request for assistance, which, if they had been carried out by the applicant party, would have had the effect of suspending or interrupting the period of limitation according to the laws in force in the State of the applicant party, shall be deemed to have been taken in the latter, insofar as that effect is concerned.

ARTICLE SSCI.68

Precautionary measures

Upon reasoned request by the applicant party, the requested party shall take precautionary measures to ensure recovery of a claim insofar as the laws and regulations in force in the State of the requested party so permit.

For the purposes of implementing the first paragraph, the provisions and procedures laid down in Articles SSCI.62, SSCI.63, SSCI.65 and SSCI.66 apply *mutatis mutandis*.

ARTICLE SSCI.69

Costs related to recovery

1. The requested party shall recover from the natural or legal person concerned and retain any costs linked to recovery which it incurs, in accordance with the laws and regulations of the State of the requested party that apply to similar claims.
2. Mutual assistance afforded under this Section shall, as a rule, be free of charge. However, where recovery poses a specific problem or concerns a very large amount in costs, the applicant and the requested parties may agree on reimbursement arrangements specific to the cases in question.

The State of the applicant party shall remain liable to the State of the requested party for any costs and any losses incurred as a result of actions held to be unfounded, as far as either the substance of the claim or the validity of the instrument issued by the applicant party is concerned.

TITLE V

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

ARTICLE SSCI.70

Medical examination and administrative checks

1. Without prejudice to other provisions, where a recipient or a claimant of benefits, or a member of that person's family, is staying or residing within the territory of a State other than that in which the debtor institution is located, the medical examination shall be carried out, at the request of that institution, by the institution of the beneficiary's place of stay or residence in accordance with the procedures laid down by the legislation applied by that institution.

The debtor institution shall inform the institution of the place of stay or residence of any special requirements, if necessary, to be followed and points to be covered by the medical examination.

2. The institution of the place of stay or residence shall forward a report to the debtor institution that requested the medical examination. This institution shall be bound by the findings of the institution of the place of stay or residence.

The debtor institution shall reserve the right to have the beneficiary examined by a doctor of its choice. However, the beneficiary may be asked to return to the State of the debtor institution only if the beneficiary is able to make the journey without prejudice to the beneficiary's health and the cost of travel and accommodation is paid for by the debtor institution.

3. Where a recipient or a claimant of benefits, or a member of that person's family, is staying or residing in the territory of a State other than that in which the debtor institution is located, the administrative check shall, at the request of the debtor institution, be performed by the institution of the beneficiary's place of stay or residence.

Paragraph 2 shall also apply in this case.

4. As an exception to the principle of free-of-charge mutual administrative cooperation in Article SSC.59(3) of this Protocol, the effective amount of the expenses of the checks referred to in this Article shall be refunded to the institution which was requested to carry them out by the debtor institution which requested them.

ARTICLE SSCI.71

Notifications

1. The States shall notify the Specialised Committee on Social Security Coordination of the details of the bodies and entities defined in Article SSC.1 of this Protocol and points (a) and (b) of Article SSCI.1(2) of this Annex, and of the institutions designated in accordance with this Annex.
2. The bodies specified in paragraph 1 shall be provided with an electronic identity in the form of an identification code and electronic address.

3. The Specialised Committee on Social Security Coordination shall establish the structure, content and detailed arrangements, including the common format and model, for notification of the details specified in paragraph 1.
4. For the purposes of implementing this Protocol, the United Kingdom may take part in the Electronic Exchange of Social Security Information and bear the related costs.
5. The States shall be responsible for keeping the information specified in paragraph 1 up to date.

ARTICLE SSCI.72

Information

The Specialised Committee on Social Security Coordination shall prepare the information needed to ensure that the parties concerned are aware of their rights and the administrative formalities required in order to assert them. This information shall, where possible, be disseminated electronically via publication online on sites accessible to the public. The Specialised Committee on Social Security Coordination shall ensure that the information is regularly updated and monitor the quality of services provided to customers.

ARTICLE SSCI.73

Currency conversion

For the purposes of this Protocol and this Annex, the exchange rate between two currencies shall be the reference rate published by the financial institution designated for this purpose by the Specialised Committee on Social Security Coordination. The date to be taken into account for determining the exchange rate shall be fixed by the Specialised Committee on Social Security Coordination.

ARTICLE SSCI.74

Implementing provisions

The Specialised Committee on Social Security Coordination may adopt further guidance on the implementation of this Protocol and of this Annex.

ARTICLE SSCI.75

Interim provisions for forms and documents

1. For an interim period, the end date of which shall be agreed by the Specialised Committee on Social Security Coordination, all forms and documents issued by the competent institutions in the format used immediately before this Protocol comes into force shall be valid for the purposes of implementing this Protocol and, where appropriate, shall continue to be used for the exchange of information between competent institutions. All such forms and documents issued before and during that interim period shall be valid until their expiry or cancellation.

2. The forms and documents valid in accordance with paragraph 1 include:
 - (a) European Health Insurance Cards issued on behalf of the United Kingdom, which shall be valid entitlement documents for the purposes of Article SSC.17 and Article SSC.25(1) of this Protocol and Article SSCI.22 of this Annex; and
 - (b) portable documents which certify a person's social security situation as required to give effect to this Protocol.

Appendix SSCI-1**ADMINISTRATIVE ARRANGEMENTS BETWEEN TWO OR MORE STATES**

(referred to in Article SSCI.8 of this Annex)

BELGIUM — UNITED KINGDOM

The Exchange of Letters of 4 May and 14 June 1976 regarding Article 105(2) of Regulation (EEC) No 574/72 (waiving of reimbursement of the costs of administrative checks and medical examinations)

The Exchange of Letters of 18 January and 14 March 1977 regarding Article 36(3) of Regulation (EEC) No 1408/71 (arrangement for reimbursement or waiving of reimbursement of the costs of benefits in kind provided under the terms of Chapter 1 of Title III of Regulation (EEC) No 1408/71) as amended by the Exchange of Letters of 4 May and 23 July 1982 (agreement for reimbursement of costs incurred under Article 22(1)(a) of Regulation (EEC) No 1408/71)

DENMARK — UNITED KINGDOM

The Exchange of Letters of 30 March and 19 April 1977 as modified by an Exchange of Letters of 8 November 1989 and of 10 January 1990 on agreement of waiving of reimbursement of the costs of benefits in kind and administrative checks and medical examinations

ESTONIA — UNITED KINGDOM

The Arrangement finalised on 29 March 2006 between the Competent Authorities of the Republic of Estonia and of the United Kingdom under Article 36(3) and 63(3) of Regulation (EEC) No 1408/71 establishing other methods of reimbursement of the costs of benefits in kind provided under Regulation (EC) No 883/2004 by both countries with effect from 1 May 2004

FINLAND — UNITED KINGDOM

The Exchange of Letters 1 and 20 June 1995 concerning Article 36(3) and 63(3) of Regulation (EEC) No 1408/71 (reimbursement or waiving of reimbursement of the cost of benefits in kind) and Article 105(2) of Regulation (EEC) 574/72 (waiving of reimbursement of the cost of administrative checks and medical examinations)

FRANCE — UNITED KINGDOM

The Exchange of Letters of 25 March and 28 April 1997 regarding Article 105(2) of Regulation (EEC) No 574/72 (waiving of reimbursement of the costs of administrative checks and medical examinations)

The Agreement of 8 December 1998 on the specific methods of determining the amounts to be reimbursed for benefits in kind pursuant to Regulations (EEC) No 1408/71 and (EEC) No 574/72

HUNGARY — UNITED KINGDOM

The Arrangement finalised on 1 November 2005 between the Competent Authorities of the Republic of Hungary and of the United Kingdom under Article 35(3) and 41(2) of Regulation (EEC) No 883/2004 establishing other methods of reimbursement of the costs of benefits in kind provided under that Regulation by both countries with effect from 1 May 2004

IRELAND — UNITED KINGDOM

The Exchange of Letters of 9 July 1975 regarding Article 36(3) and 63(3) of Regulation (EEC) No 1408/71 (arrangement for reimbursement or waiving of reimbursement of the costs of benefits in kind provided under the terms of Chapter 1 or 4 of Title III of Regulation (EEC) No 1408/71) and Article 105(2) of Regulation (EEC) No 574/72 (waiving of reimbursement of the costs of administrative checks and medical examinations)

ITALY — UNITED KINGDOM

The Arrangement signed on 15 December 2005 between the Competent Authorities of the Italian Republic and of the United Kingdom under Article 36(3) and 63(3) of Regulation (EEC) No 1408/71 establishing other methods of reimbursement of the costs of benefits in kind provided under Regulation (EC) No 883/2004 by both countries with effect from 1 January 2005

LUXEMBOURG — UNITED KINGDOM

The Exchange of Letters of 18 December 1975 and 20 January 1976 regarding Article 105(2) of Regulation (EEC) No 574/72 (waiving of reimbursement of the costs entailed in administrative checks and medical examinations referred to in Article 105 of Regulation (EEC) No 574/72)

MALTA — UNITED KINGDOM

The Arrangement finalised on 17 January 2007 between the Competent Authorities of Malta and of the United Kingdom under Article 35(3) and 41(2) of Regulation (EEC) No 883/2004 establishing other methods of reimbursement of the costs of benefits in kind provided under that Regulation by both countries with effect from 1 May 2004

NETHERLANDS — UNITED KINGDOM

The second sentence of Article 3 of the Administrative Arrangement of 12 June 1956 on the implementation of the Convention of 11 August 1954

PORTUGAL — UNITED KINGDOM

The Arrangement of 8 June 2004 establishing other methods of reimbursement of the costs of benefits in kind provided by both countries with effect from 1 January 2003

SPAIN — UNITED KINGDOM

The Agreement of 18 June 1999 on the reimbursement of costs for benefits in kind granted pursuant to the provisions of Regulations (EEC) No 1408/71 and (EEC) No 574/72

SWEDEN — UNITED KINGDOM

The Arrangement of 15 April 1997 concerning Article 36(3) and Article 63(3) of Regulation (EEC) No 1408/71 (reimbursement or waiving of reimbursement of the cost of benefits in kind) and Article 105(2) of Regulation (EEC) No 574/72 (waiving of refunds of the costs of administrative checks and medical examinations)

Appendix SSCI-2**ENTITLEMENT DOCUMENT**

(Article SSC.17 and Article SSC.25(1) of this Protocol
and Article SSCI.22 of this Annex)

1. Entitlement documents issued for the purposes of Article SSC.17 and Article SSC.25(1) of this Protocol by the competent institutions of Member States shall comply with Decision No S2 of 12 June 2009 of the Administrative Commission concerning the technical specifications of the European Health Insurance Card.
2. Entitlement documents issued for the purposes of Article SSC.17 and Article SSC.25(1) by the competent institutions of the United Kingdom shall contain the following data:
 - (a) surname and forename of the document holder;
 - (b) personal identification number of the document holder;
 - (c) date of birth of the document holder;
 - (d) expiry date of the document;
 - (e) the code "UK" in lieu of the ISO code of the United Kingdom;

- (f) identification number and acronym of the United Kingdom institution issuing the document;
 - (g) logical number of the document;
 - (h) in the case of a provisional document, the date of issue and date of delivery of the document, and the signature and stamp of the United Kingdom institution.
3. The technical specifications of entitlement documents issued by the United Kingdom shall be notified without delay to the Specialised Committee on Social Security Coordination in order to facilitate the acceptance of the respective documents by institutions of the Member States providing the benefits in kind.

BENEFITS IN KIND REQUIRING PRIOR AGREEMENT
(Article SSC.17 and Article SSC.25(1) of this Protocol)

1. The benefits in kind to be provided under Article SSC.17 and Article SSC.25(1) of this Protocol shall include benefits provided in conjunction with chronic or existing illnesses as well as in conjunction with pregnancy and childbirth.
2. Benefits in kind, including those in conjunction with chronic or existing illnesses or in conjunction with childbirth, are not covered by these provisions when the objective of the stay in another State is to receive these treatments.

3. Any vital medical treatment which is only accessible in a specialised medical unit or given by specialised staff or equipment must be subject to a prior agreement between the insured person and the unit providing the treatment in order to ensure that the treatment is available during the insured person's stay in a State other than the competent State or the one of residence.
4. A non-exhaustive list of the treatments which fulfil these criteria is the following:
 - (a) kidney dialysis;
 - (b) oxygen therapy;
 - (c) special asthma treatment;
 - (d) echocardiography in case of chronic autoimmune diseases;
 - (e) chemotherapy.

Appendix SSCI-3

STATES CLAIMING THE REIMBURSEMENT
OF THE COST OF BENEFITS IN KIND ON THE BASIS OF FIXED AMOUNTS
(referred to in Article SSCI.48(1) of this Annex)

IRELAND

SPAIN

CYPRUS

PORTUGAL

SWEDEN

UNITED KINGDOM

ANNEX SSC-8

**TRANSITIONAL PROVISIONS
REGARDING THE APPLICATION OF ARTICLE SSC.11**

MEMBER STATES
