No. 10751

NETHERLANDS and FEDERAL REPUBLIC OF GERMANY

Agreement concerning the collection of social security contributions (with annex). Signed at The Hague on 21 January 1969

Authentic texts: Dutch and German. Registered by the Netherlands on 4 September 1970.

PAYS-BAS

et

RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE

Accord relatif au recouvrement des cotisations de sécurité sociale (avec annexe). Signé à La Haye le 21 janvier 1969

Textes authentiques: néerlandais et allemand. Enregistré par les Pays-Bas le 4 septembre 1970. [TRANSLATION — TRADUCTION]

AGREEMENT¹ BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE FEDERAL REPUBLIC OF GERMANY CONCERNING THE COLLECTION OF SOCIAL SECURITY CONTRIBUTIONS

The Kingdom of the Netherlands and the Federal Republic of Germany,

Desiring to enable the competent institutions of either Contracting Party to collect social security contributions in the territory of the other Contracting Party,

Seeking to make provision for the application of article 51 of Regulation No. 3 of the Council of the European Economic Community concerning social security for migrant workers (*Journal of the European Communities*, No. 30, of 16 December 1958),

Have, pursuant to article 7 of the said Regulation, agreed as follows :

Article 1

This Agreement shall govern the collection of all contributions which, under such social security systems of either Contracting Party as are referred to in article 2 of Regulation No. 3, are owed by persons or enterprises having their place of permanent or temporary residence or principal place of business in the territory of the other Contracting Party or possessing assets in that territory.

Article 2

For the purposes of this Agreement :

- (a) The term "competent authorities" means the authorities referred to in article 1 (d) of Regulation No. 3;
- (b) The term "competent institutions" means the institutions or authorities of a Contracting Party to which contributions are owed by persons or enterprises having their place of permanent or temporary residence or principal place of business in the territory of the other Contracting Party or possessing assets in that territory. An institution shall also be deemed to be competent in respect of contributions which it is required to collect on behalf of the institutions responsible for other branches of insurance;

¹ Came into force on 24 July 1970, one month after the date on which the Governments of the Contracting Parties notified each other that the domestic requirements had been fulfilled, in accordance with article 11.

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- (c) The term "requested institutions" means the institutions or authorities designated in the annex to this Agreement for the purpose of collecting the various contributions;
- (d) The term "liaison offices" means:In the case of the Netherlands : the Bureau voor Duitse Zaken at Nijmegen;In the case of the Federal Republic of Germany : the Bundesverband der Ortskrankenkassen at Bad Godesberg;
- (e) The term "contributions" means, in addition to contributions and premiums including surcharges and fines not being of a penal character, interest and costs in so far as they relate to the collection of contributions.

Article 3

1. Contributions assessed by the competent institution of a Contracting Party may be collected in the territory of the other Contracting Party.

2. The debt-claim to be recovered shall enjoy the same privileges and safeguards as a similar debt-claim by an institution established in the territory of the Contracting Party in which collection is effected.

Article 4

1. The requested institution shall render assistance to the competent institution in respect of collection. Such assistance shall be furnished upon application by the competent institution. The application shall be addressed to the requested institution through the liaison offices.

2. The competent institution shall transmit to the requested institution, in support of the application, a copy of the administrative or judicial decision concerning assessment of the contribution. The authority which, under the laws in force in the territory in which the decision is rendered, is competent for the purpose in that territory must certify the copy and indicate thereon that the debt is collectable.

3. Where the laws of the Contracting Party in whose territory the requested institution is established so require, the decision referred to in paragraph 2 shall be declared enforceable by the authority which is competent for the recovery of debt-claims in respect of similar contributions.

4. The requested institution may refuse the application for assistance if the competent institution has not, in the territory of the Contracting Party in which it is established, exhausted all means of recovering its debt-claim from the principal debtor.

5. Where the assessment of a contribution is not yet the subject of an irreversible decision, the application for assistance shall require the requested

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institution to take only such interim measures as are necessary to safeguard the recovery of the debt-claim.

Article 5

1. The requested institution shall furnish assistance in respect of the collection of contributions as if the matter related to the recovery of its own debtclaims concerning contributions.

2. Assistance shall include transmittal of all relevant particulars concerning the circumstances of the debtor, recovery of the debt-claim, distraint and interim measures; no measures of imprisonment shall be taken.

3. The procedure for collection, the manner of collection and the taking of interim measures shall be in accordance with the laws of the Contracting Party in whose territory the requested institution is established.

4. The requested institution shall be required to take only such measures as are also provided for under the laws of the Contracting Party in whose territory the competent institution is established.

5. The requested institution shall remit the amounts of contributions collected to the competent authority through the liaison offices.

Article 6

The requested institution shall take such interim measures as may be necessary for recovery of the debt-claim, even if it intends to refuse the application for assistance in accordance with article 4, paragraph 4.

Article 7

Documents and other material transmitted to the requested institution pursuant to this Agreement shall be made available only to the authorities responsible for collection and solely for the purposes of collection. The contents thereof shall not be disclosed to other authorities or to third parties.

Article 8

1. The reciprocal administrative and legal assistance rendered by institutions, authorities and courts shall, in principle be free of cost; however, out-ofpocket expenses shall be reimbursed. The competent authorities may enter into agreements concerning the reimbursement of other costs or the waiver of reimbursement.

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2. The competent authorities of the two Contracting Parties may resolve questions which arise in connexion with administrative and legal assistance, such as determination of the minimum amount to be collectable and reimbursement of the costs of unsuccessful prosecutions.

Article 9

The annex referred to in article 2 shall form an integral part of this Agreement. It may be amended or supplemented by agreement between the competent authorities of the two Contracting Parties.

Article 10

This Agreement shall also apply to *Land Berlin*, unless the Government of the Federal Republic of Germany notifies the Government of the Kingdom of the Netherlands to the contrary within three months after the entry into force of the Agreement.

Article 11

This Agreement shall enter into force one month after the date on which the Governments of the Contracting Parties notify each other that the domestic requirements for the entry into force of the Agreement have been fulfilled.

Article 12

This Agreement is concluded for a period of one year from the date of its entry into force. It shall continue in force from year to year, unless denounced in writing three months before expiry of the current term.

DONE at The Hague, on 21 January 1969, in duplicate, in the Dutch and German languages, both texts being equally authentic.

For the Kingdom of the Netherlands : J. LUNS

For the Federal Republic of Germany : Hans Arnold

ANNEX

"Requested institutions" as referred to in article 2 (c):

I. Kingdom of the Netherlands

In respect of all contributions : the Nieuwe Algemene Bedrijfsvereniging, Amsterdam.

II. Federal Republic of Germany

In respect of all contributions: the local general health insurance authority (Allgemeine Ortskrankenkasse) in whose area the person or enterprise owing the contribution is permanently or temporarily resident, has its principal place of business or possesses assets; if there is no such local authority, the relevant Land health insurance authority (Landkrankenkasse).