

No. 22513

**FRANCE
and
FEDERAL REPUBLIC OF GERMANY**

**Agreement concerning the collection or enforced collection
of social security contributions. Signed at Paris on
26 May 1981**

Authentic texts: French and German.

Registered by France on 13 December 1983.

**FRANCE
et
RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE**

**Accord au sujet du recouvrement ou du recouvrement forcé
de cotisations de sécurité sociale. Signé à Paris le 26 mai
1981**

Textes authentiques : français et allemand.

Enregistré par la France le 13 décembre 1983.

[TRANSLATION — TRADUCTION]

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE FRENCH REPUBLIC AND THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANY CONCERNING THE COLLECTION OR ENFORCED COLLECTION OF SOCIAL SECURITY CONTRIBUTIONS

The Government of the French Republic and the Government of the Federal Republic of Germany,

Desiring to enable the competent institutions of each Contracting Party to proceed to the collection or enforced collection of social security contributions in the territory of the other Contracting Party,

Seeking to make provision for the implementation of article 92 of Regulation (EEC) No. 1408/71 of the Council of 14 June 1971 on the application of social security schemes to employed persons and their families moving within the community,

Have agreed as follows:

Article 1. This Agreement shall govern the collection or enforced collection of all contributions which, under the social security schemes referred to in article 4 of Regulation (EEC) No. 1408/71, are owed to either Contracting Party by individuals, bodies corporate or companies 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 designated in article 1 (1) of Regulation (EEC) No. 1408/71;

(b) The term “competent institutions” means:

—In the case of the French Republic:

- The centres for collection of social security and family allowance contributions or agencies serving such functions,
- The general Social Security Funds for Overseas Departments,
- The Farmers’ Mutual Funds,
- The special schemes institutions referred to in annex 2 of Regulation (EEC) No. 574/72 of the Council of 21 March 1972;

—In the case of the Federal Republic of Germany: the German insurance institution to which contributions are owed; an institution shall also be deemed to be competent in respect of contributions which it is required to collect or subject to enforced collection on behalf of the institutions responsible for other insurance schemes;

(c) The term “requested institutions” means:

—In the case of the French Republic, in respect of all contributions owed to a German institution: the centres for collection of social security and family allowance contributions or the agencies serving such functions, in whose area the individual, body corporate or company owing the contributions has its place of permanent or temporary residence or principal place of business or possesses assets,

¹ Came into force on 30 June 1983, the date of the last of the notifications by which the Contracting Parties informed each other (on 14 April 1982 and 30 June 1983) of the completion of the required constitutional procedures, in accordance with article 11.

—In the case of the Federal Republic of Germany, in respect of all contributions owed to a French institution: the local General Sickness Fund (Allgemeine Ortskrankenkasse) in whose area are the individual, body corporate or company owing the contributions has its place of permanent or temporary residence or principal place of business or possesses assets;

(d) The term “liaison bodies” means:

—In the case of the French Republic: the Social Security Centre for Migrant Workers, Paris,
—In the case of the Federal Republic of Germany: the National Federation of Local Sickness Funds (Bundesverband der Ortskrankenkassen), Bonn;

(e) The term “contributions” means: all contributions as well as charges for late payment, administrative penalty payments, fines, interest and collection costs.

Article 3. (1) Contributions assessed by the competent institution or by a legal or administrative authority of a Contracting Party by a decision which is no longer subject to appeal may be collected or subjected to enforced collection in the territory of the other Contracting Party.

(2) A debt-claim which is subject to collection or enforced collection shall be protected by the same guarantees and preferential rights as a debt-claim of the same type by an institution situated in the territory of the Contracting Party where the collection or enforced collection is taking place.

(3) Paragraph 1 shall apply only when the debt-claims amount to more than 300 francs in France and 150 deutsche mark in the Federal Republic of Germany.

(4) Contributions subject to collection or enforced collection shall be converted at the rate of exchange applicable on the day on which the requested institution has received an application for assistance, in accordance with article 107 of Regulation (EEC) No. 574/72.

Article 4. (1) The requested institution shall furnish assistance to the competent institution in order to ensure the collection or enforced collection of debt-claims.

(2) Assistance shall include transmittal of all relevant information concerning the circumstances of the debtor, out-of-court collection, enforced collection and interim measures.

Article 5. (1) The competent institution shall address the application for assistance to the requested institution through the liaison bodies.

(2) The competent institution shall transmit to the requested institution, along with the application, a copy of the administrative or legal decision determining the assessment of contributions. The body which is competent under the applicable legislation in the territory where the decision was taken must certify the copy and indicate thereon that the debt-claim may be subject to collection or enforced collection.

(3) The decision referred to in paragraph 2 shall be made enforceable

—In France by the President of the Commission of First Instance for Social Security Claims Dispute (Commission de première instance du contentieux de la sécurité sociale) in whose area the person owing the contributions is domiciled or in whose area the requested institution has its principal place of business,

—In the Federal Republic of Germany by the body which is competent for the collection or enforced collection of debt-claims concerning contributions, in so far as is required by law.

(4) The requested institution may refuse the application for assistance if the competent institution has not, in its own territory, exhausted all means of collection or enforced collection of the debt-claim from the principal debtor.

(5) If the requested institution refuses the application for assistance in accordance with paragraph 4 above, it shall take the necessary interim measures for collection or enforced collection of contributions.

(6) If the decision determining the assessment of contributions is still subject to appeal, the requested institution shall be required only to take the necessary interim measures to ensure their collection or enforced collection.

Article 6. (1) The requested institution shall provide the assistance referred to in article 4 with respect to collection or enforced collection of contributions as if the matter related to collection or enforced collection of its own debt-claims concerning contributions.

(2) The procedure for and manner of collection and enforced collection or debt-claims and any necessary interim measures shall be in accordance with the laws of the Contracting Party in whose territory the requested institution is established.

(3) The requested institution shall be required to remit the contributions collected to the competent institution and to inform the liaison bodies accordingly.

Article 7. Instruments and other documents transmitted to the requested institution pursuant to this Agreement shall be made available only to the authorities responsible for the collection of contributions and solely for the purposes of collection or enforced collection. The contents thereof shall not be disclosed to any other authority or to third parties.

Article 8. The administrative and legal assistance shall, in principle, be free of charge; however, the costs of collection shall be reimbursed. The competent authorities may enter into agreements concerning the reimbursement of other expenses or a waiver of all reimbursement.

Article 9. The competent authorities or the institutions or bodies so designated by those authorities shall settle, as necessary, questions concerning the implementation of this Agreement.

Article 10. This Agreement shall also apply to *Land Berlin*, unless the Government of the Federal Republic of Germany notifies the Government of the French Republic to the contrary within three months after the entry into force of the Agreement.

Article 11. Each of the Contracting Parties shall notify the other of the completion of the constitutional procedures required for the entry into force of this Agreement, which shall enter into force on the date of receipt of the last such notification.

Article 12. This Agreement is concluded for a period of one year from its entry into force. It shall continue in force automatically from year to year, unless denounced in writing by one of the Contracting Parties three months before the expiry of the current term.

DONE at Paris on 26 May 1981, in duplicate in the French and German languages, both texts being equally authentic.

For the Government
of the French Republic:

[Signed]

JEAN MEADMORE

Director

Department for French Nationals Abroad

For the Government
of the Federal Republic of Germany:

[Signed]

AXEL HERBST

Ambassador of the Federal Republic
of Germany