

Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State

*Article 24*

1 Where a refund has been obtained in a fraudulent way or otherwise incorrectly, the competent authority in the Member State of refund shall proceed directly to recover the amounts wrongly paid and any penalties and interest imposed in accordance with the procedure applicable in the Member State of refund, without prejudice to the provisions on mutual assistance for the recovery of VAT.

2 Where an administrative penalty or interest has been imposed but has not been paid, the Member State of refund may suspend any further refund to the taxable person concerned up to the unpaid amount.