

Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance  
for the recovery of claims relating to taxes, duties and other measures

CHAPTER V

**GENERAL RULES GOVERNING ALL TYPES OF ASSISTANCE REQUESTS**

*Article 21*

**Standard forms and means of communication**

1 Requests pursuant to Article 5(1) for information, requests pursuant to Article 8(1) for notification, requests pursuant to Article 10(1) for recovery or requests pursuant to Article 16(1) for precautionary measures 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 requested Member State, the document permitting precautionary measures in the applicant Member State and the other documents referred to in Articles 12 and 16 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 6.

2 Paragraph 1 shall not apply to the information and documentation obtained through the presence in administrative offices in another Member State or through the participation in administrative enquiries in another Member State, in accordance with Article 7.

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.