

[illegible]

[illegible]

apskrių administracijos:

<p>Kiti išieškujimo veiksmai</p>

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Enforcement of claims for the return of movable physical property (Reikalavimų grąžinti k

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The tax authority can carry out some seizures such as, • Seizure of unharvested fruits and

Enforcement on debtor's immovable property, ownership share in a company and proper

Indeed, each administration is in charge of the relevant collection process. For example: a

auktion of movable and immovable property, mortgage, penal prosecution for overdue d

The Spanish Tax Administration can use any action provided for in the enforcement procedure.

Attachment of earnings
Withholding of salary/pay

Withholding of salary/pay.

Today tax authority can send previously mentioned type of debt to compulsory enforcement

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by the tax collector seizes seasonal produce of the land before they are separated from the land. The p
performed by court (civil enforcement, not administrative procedure) at proposal of the authority that a
ve fines are collected directly by the local municipality and ADER intervenes for the enforced collection i

f. We can not use such enforcement actions as we can while collecting the tax debts. Monetary obligatio

produce is sold once it ripens). • Seizures of boats, vessels as well as real estate. • Recovery through notar

ns of the taxable person can be set off against a claim for refund and other free money on person's prej

ies when drafting a notarial deed for the benefit of the debtor. • Fiscal/social compensation (mechanism

payment account. By applying for international professional assistance from a competent authority of a fi

in which a compensation occurs between fiscal, certain non-fiscal and social debts owed by the taxpayer

foreign state. If an offender fails to pay a fine imposed on him or her the Tax and Customs Board may ap

ply for the substitution the fine to the extent of the unpaid part thereof by detention or, with the consei

nt of the offender, by community service pursuant.