



Cooperation in investigating and tackling undeclared work among EU-mobile workers and third-country nationals

**Report from peer
learning dialogue**

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European Platform
tackling undeclared work



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1.0 Introduction

This report presents the outcomes of the Peer Learning Dialogue (PLD) on cooperation in investigating and addressing undeclared work among EU-mobile workers and third-country nationals. The PLD brought together representatives from five countries (Belgium, Germany, Greece, Portugal, and Spain), who engaged in three meetings to discuss these topics:

- ▶ 30 May 2023: The first meeting focused on identifying the challenges and potential solutions to improve cross-border cooperation in protecting EU-mobile workers and third-country nationals while combatting undeclared work.
- ▶ 31 May 2023: During the second meeting, participants assessed existing investigative techniques to uncover complex fraudulent networks operating in more than one Member States, including those involving posted third-country nationals.
- ▶ 19 July 2023: The third meeting revolved around sharing the lessons learned and discussing ways to improve approaches to cooperation in investigating and tackling undeclared work among EU-mobile workers and third-country nationals.

The first two meetings concluded with a set of actions that participants took forward and explored in depth in their home countries. The results and insights gained from these actions were then reported and deliberated upon during the final meeting. This outcome paper summarises the discussions held during the three PLD meetings, including the outcome of the actions.

Sections 2 and 3 of the report encompass reflections from the meetings on the nature of undeclared work among EU-mobile workers and third-country nationals, the intervention by the European Transport Workers' Federation (ETF) addressing the working conditions and the experienced exploitation of third country national posted drivers (TCN) working in the EU, and finally the challenges and potential solutions for enhancing cross-border cooperation and investigative techniques for identifying complex fraudulent networks. These sections summarise the discussions about the participating countries' practices to address such challenges focusing on the necessary protection for EU-mobile workers and posted third-country nationals – also in relation to the road transport sector, data usage, cooperation with social partners, and use of existing legal procedures. Special attention is given to information exchange and cooperation frameworks between Member States, including the use of open-access databases, sharing of information on common techniques and abusive practices by fraudulent companies, risk analysis tools, and best practices. Furthermore, these sections highlight key takeaways from the actions tested by the PLD participants. Lastly, Section 4 presents reflections and suggestions from the PLD regarding the European Labour Authority, offering valuable insights to guide future actions and initiatives in this area.

2.0 The nature of undeclared work, challenges, and solutions for improving cross-border cooperation in the protection of EU-mobile workers and third-country nationals

Research has identified **three main forms of undeclared work**: i) partially declared (or under-declared) short-term or permanent labour contracts, ii) bogus self-employment, and iii) fully undeclared work.¹ Among these forms, under-declared work is the most common among EU-27 movers, followed by bogus self-employment. Undeclared work is prevalent in the personal services, construction, and hospitality sectors in the EU-27.² Overall, around 8% of respondents who had worked in another EU country reported to engaging in undeclared work within the previous 12 months.³ Compared to EU movers, third-country nationals are more susceptible to undeclared work, which puts them at higher risk of being subjected to precarious working conditions and excluded from social protection and welfare assistance.⁴

In the past year, a rise in the cost of living⁵ and the inflow of refugees resulting from the war in Ukraine and other refugee crises (e.g., Syria, Sudan) causing displacement among vulnerable individuals⁶ may have further increased the number of individuals who are at risk of being trapped in undeclared work.

Together with such issues, additional factors contribute to the prevalence of undeclared work. One factor that can potentially contribute is the pursuit of cost reduction by companies, particularly in situations where fraudulent practices may be suspected. Companies may seek to minimise labour costs, avoiding obligations such as adhering to salary levels compliant with labour standards, taxes, and social security contributions, potentially prompting undeclared work. The attraction of reduced expenses provides an incentive for fraudulent employers to engage in such unlawful practices.⁷ Moreover, disparities in minimum wages, social security contributions, and tax systems across different countries contribute to the complexity of the issue.

Both workers and companies may inadvertently engage in fraudulent activities due to misunderstandings or insufficient knowledge about regulations. They may also exploit these variations by taking advantage of gaps or discrepancies in regulations to their advantage, thereby perpetuating undeclared work. Workers, responsible for complying with authorities and stay informed about their rights and obligations, may therefore intentionally or unintentionally engage in undeclared work through various means. In the case of posted workers, these methods may include fake A1 forms, fake IDs or counterfeit professional documents, as well as reluctance to register with or cooperate with relevant authorities. On the other hand, fraudulent companies may inadvertently engage in

¹ Stefanov, R. et al. (2021). *Different forms of cross-border undeclared work, including through third-country nationals*, European Platform tackling undeclared work.

² European Commission (2020). *Special Eurobarometer 498 Undeclared work in the European Union*.

³ The findings related to cross-border mobile labour should be interpreted with caution as the data only covers those who have worked in another country, and there is limited information available specifically for EU-mobile workers. See Williams, C. and Horodnic, I. (2020). *Trends in the undeclared economy and policy approaches: evidence from the 2007, 2013 and 2019 Eurobarometer surveys*.

⁴ Stefanov, R. et al. (2021). *Op. cit.*

⁵ The World Bank. (April 6, 2023). *Russia's Invasion of Ukraine and Cost-of-Living Crisis Dim Growth Prospects in Emerging Europe and Central Asia*, Press Release.

⁶ Internal Displacement Monitoring Centre (IDMC). (2023). *2023 Global Report on Internal Displacement*; See also Roy, D. (2023). *How Bad Is Ukraine's Humanitarian Crisis a Year Later?*, In Brief, Council of Foreign Relations.

⁷ European Platform tackling undeclared work. (2021). *Tools and approaches to tackle fraudulent temporary agency work, prompting undeclared work*, pp. 15 et seq.

undeclared work or employ different schemes to facilitate undeclared work and individuals' engagement in such practices. Lastly, the use of letterbox companies, which have complied only with the bare essentials (e.g., book-keeping, administration) for organisation and registration in a particular country and sometimes only have a mailing address while the actual commercial activities are carried out in another Member State, may result in violations of labour law or collective agreements, tax and/or social security compliance, leading to undeclared or under-declared work. avoid or tax and social security contributions, can be utilised to obscure the true nature of employment relationships and therefore facilitate undeclared work.⁸

During the PLD, participants discussed the challenges associated with tackling undeclared work as well as the role of cross-border cooperation to effectively combat this issue. Cooperation practices that aim to prevent EU-mobile workers and (posted) third-country nationals (TCNs) from becoming involved in forms of undeclared work are particularly relevant for various enforcement authorities, including labour, social security and tax, police and prosecutorial authorities, and social partners.

The PLD discussions focused on the challenges and solutions for improving cross-border cooperation in the protection of EU-mobile workers and third-country nationals when tackling undeclared work in relation to the following:

- ▶ Existing practices and type of protection needed for EU-mobile workers and (posted) TCNs;
- ▶ Improving data gathering and verification processes;
- ▶ Strengthening cross-border cooperation and information exchange between Member States;
- ▶ Promoting enforcement of EU regulations, verification of permits, and protection measures.;
- ▶ Addressing the importance of sharing best practices and solutions and developing joint prevention initiatives (supported by specific joint or multi-lingual guidelines) to overcome the challenges and tackle and prevent undeclared work.

2.1 The nature of undeclared work among EU-mobile workers and third-country nationals

Based on the discussion the participants reached the following conclusions:

- ▶ Participants discussed potential variations in the flows of **EU mobile workers and TCNs** following the pandemic and the refugee crises. In Spain, there were no cases or specific inflow observed and no observable increase in the number of refugees coming to the country. Similarly, in Portugal no changes in the flows of refugees were observed, and no cases of undeclared work were detected among Ukrainians. Ukrainian workers were identified in Belgium and Germany, where they can be granted legal work permits. In Greece, inspections to date have revealed very few cases of **undeclared work among Ukrainian refugees**. As for other nationals, Albanians come to work mostly in tourism and agriculture, while communication challenges arise with workers from Pakistan, China, and Bangladesh.
- ▶ **Undeclared work and fake posting** involve various abusive practices, ranging from the misuse of PDA1 forms to fake posting strategies. These practices are observed across multiple sectors and countries. For instance, in Germany undeclared work is observed in **sectors with low wages, such as construction and meat industry**. In Belgium challenges arise especially in the construction sector due to issues like bogus self-employment and language barriers including, for example, not being able to distinguish Portuguese and Brazilian workers. Moreover, in Greece, there were cases of **posted workers using fake PDA1 forms**,

⁸ European Platform tackling undeclared work (2018). *Developing an approach for tackling letterbox companies*.

resulting in substantial fines. In Portugal, the Authority for the Working Conditions (ACT) encountered cases of undeclared work, notably in the **agricultural sector** and among workers from Asian countries.

- ▶ The European Transport Workers' Federation (ETF) brought attention to the challenges within the **road transport sector**, specifically addressing the working conditions and exploitation of **third country national posted drivers** (TCN) in the EU. Issues such as **labour shortages and inadequate working conditions**, including low wages and insufficient rest time, have made the profession unattractive for drivers. The labour conditions have resulted in a shift towards hiring TCN drivers due to lower labour costs. To counter this, the ETF emphasised the importance of **improving information sharing on rights** (specifically for drivers to enhance their knowledge of their rights), enhancing pay, and upgrading working conditions for TCN drivers.
- ▶ Participants identified the **common challenges** in inspecting and combating undeclared work. These include **language barriers, difficulties in verifying documents**, including PDA1 forms, as well as **slow data and information exchange processes**, both at the national level and at the cross-border level, such as the use of the Internal Market Information System (IMI). These obstacles hamper effective enforcement efforts and hinder the timely sharing of crucial information.
- ▶ To address the challenges, participants delved into strategies for **verifying and enforcing residence and work permits**, particularly for posted third-country nationals. Key takeaways underscored the importance of document verification, emphasising the **adoption of standardised EU document forms** and measures in sending countries to ensure greater consistency and reliability while countering document forgery and illegal posting. Additionally, sending countries should implement measures to prevent illegal posting, including effective controls when issuing PDA1 forms.
- ▶ Participants also stressed the significance of **efficient registration systems and access to police data for real-time checks**. This includes national registration systems such as the ERGANI used in Greece and the DIMONA (*Déclaration IMMédiate/ONmiddellijke Aangifte*) system used in Belgium. The effectiveness of these systems, complemented by penalties, was highlighted as a method for deterring undeclared work. In Belgium, the significance of the LIMOSA declaration for posted workers was highlighted. Moreover, all participants unanimously recognised on-site inspections as crucial in addressing undeclared work, applicable to both non-registered employees and registered workers.
- ▶ Addressing improvements in enforcement activities, the ETF pointed to the **maritime sector as a successful model** due to its robust international regulations. They advocated for similar standards in road transport, suggesting the implementation of the Mobility Package I mandate for Member States to maintain a **database of companies with multiple violations** in other sectors. The ETF also recommended adopting successful practices across the EU and introducing a **standardised minimum transport price** to enhance the overall situation.
- ▶ ETF also highlighted **two best practices**: in Belgium, the reverse burden of proof in relation to pay was implemented. Employers need to check that pay is paid correctly. Drivers can file complaints if they are not being paid correctly, and authorities can verify if employers are complying with regulations. In Germany, there is collaboration between trade unions and the government and drivers can access information in their own language to verify if they are receiving proper payment. In terms of addressing needs and finding solutions to the various challenges.

2.2 Challenges and possible solutions related to cross-border cooperation to protect EU-mobile workers and TCNs from undeclared work

Based on the discussion the participants reached the following conclusions:

- ▶ The situation of EU-mobile workers and TCNs in terms of exploitation varies, and these **differences are often reflected in legislation**. Distinctions based on legal residence, accountability for illegal infringements, and cooperation among authorities play key roles in addressing these issues. For instance, in Spain, there is a clear distinction between EU workers and TCNs, particularly in terms of legal consequences. Companies found to employ illegal TCNs face higher penalties. In Portugal, companies engaging TCNs in undeclared work can be fined and they may also become ineligible to receive financial support from the State.⁹
- ▶ Various **EU protection measures** are implemented to safeguard EU-mobile workers and (posted) TCNs against fraudulent networks, in line with Directive 2011/36 on preventing and combating trafficking in human beings and protecting its victims. These measures include **witness protection programs, information campaigns, equal access to services**, and political support for effective legal remedies. The **importance of harmonised measures, awareness campaigns, and equal access to services** were highlighted as key strategies in ensuring worker protection.
- ▶ Additional key good practices to safeguard EU-mobile workers and TCNs include **educational campaigns, tablet use during inspections for improved communication**, and sector-specific measures such as **mandatory contracts for certain groups**. For example, The Hellenic Labour Inspectorate shared a good practice in the agriculture sector, namely the implementation of mandatory 12-month contracts and simplified procedures for Ukrainian refugees.
- ▶ **In combating worker exploitation, involvement of social partners - employers' associations and trade unions - is also important**. Their engagement ranges from raising awareness and protecting victims to triggering inspections through complaints. For instance, in Portugal, the social partners, particularly trade unions, can trigger inspections through complaints, and the results of inspections triggered by their input are communicated to them. They can also be instrumental in sharing information and disseminating legal knowledge on undeclared work.
- ▶ To enhance enforcement efficiency, participants discussed the relevance of **cross-border inspections** and **improved data sharing** as integral components for the effective use of information exchange mechanisms in detecting undeclared work among posted workers.
- ▶ Regarding cross-border inspections, **effective risk assessment and cross-border cooperation play a pivotal role in countering abusive practices**. Participants emphasised the necessity of streamlined risk evaluation tools, intelligence-driven approaches, and cooperative efforts among enforcement authorities to enhance cross-border joint on-site inspections to identify undeclared work and ensure compliance with permit requirements.
- ▶ Challenges in assessing non-registered posted workers were acknowledged, emphasising the **need for improved data sharing** at both national and EU levels as a crucial step toward more effective inspections. Participants underscored the importance of **enhanced intelligence exchange and structured cooperation meetings** as critical strategies for ensuring efficient cross-border collaboration. Moreover, the necessity of **allocating additional human resources within labour inspectorates** was highlighted to **effectively utilise tools like the IMI**.
- ▶ **Cross-border cooperation challenges** in addressing undeclared work and abusive practices are influenced by diverse factors. These include workers' reluctance to cooperate in certain countries and varying levels of participation in the IMI exchange. For instance, in Greece, the lack of participation of some countries in the IMI

⁹ Previous non-compliance excludes firms from bidding for public procurement contracts. For more information on penalties, see European Platform tackling undeclared work (2022). *Factsheet on undeclared work – PORTUGAL*.

exchange poses a challenge, resulting in difficulties in tracking workers or obtaining feedback from authorities. Participants underscored the **necessity for more unified databases and enhanced data sharing mechanisms**, with particular emphasis on proposing an **EU-level database to aid in identification and monitoring**.

- ▶ Successful models of **joint inspections and collaborative efforts, including formal bilateral agreements**, to speed up cooperation and support the enforcement of bodies among countries, were noted. For instance, collaborative actions take place in Belgium, where joint inspections involving labour inspectors from multiple countries, such as the Netherlands, Romania, and Germany, are conducted on a regular basis. Some other countries, such as Portugal, have established good practices of cooperation between enforcement authorities, particularly in the agriculture and HORECA sectors.
- ▶ Participants also proposed the **creation of Companies Registries databases** to strengthen cross-border cooperation and highlighted the significance of IMI for efficient communication and information exchange.
- ▶ Participants highlighted the importance of **tailored multilingual resources and materials (including specific joint or multi-lingual guidelines, instructions, online services, and leaflets) for EU-mobile workers and TCNs**. Examples include translated websites, leaflets, and complaint templates. In Spain, leaflets and complaint templates are produced in different languages including English, French, Romanian, Ukrainian, and Bulgarian, although challenges remain in getting workers to read the information. In Belgium, the [Social Information and Investigation Service](#) have different guidelines and checklists compiled with social partners available on their website. However, challenges persist in ensuring effective dissemination and readership of these materials.

2.3 Key takeaways from tested actions

During the first two meetings, the PLD participants agreed upon the actions to be tested in their respective home countries. This section provides a summary of the insights collected by participants regarding the outcomes, which were then presented and discussed during the third meeting.

Specifically, this section focuses on the first action, which involves the **mapping of existing databases**. Participants agreed about the importance of mapping existing databases in their home countries, including commercial, government-owned, and most importantly, freely accessible ones, that are currently or potentially useful for targeting inspections and addressing undeclared work involving EU-mobile workers and third-country nationals.

For a comprehensive list of databases, including the URLs of the website where they can be found, see the Annex,

Mapping of existing databases

Belgium

In Belgium, a range of government-owned databases plays a crucial role in managing and regulating labour and business activities, particularly concerning EU-mobile workers and third-country nationals (TCNs). These databases serve various purposes and are instrumental in addressing issues related to undeclared work. Below are presented key takeaways from each of these databases:

- ▶ **SIOD Belgium:** Provides information on Belgian social inspection services, offering guidelines and checklists on various employment sectors. It also contains brochures in multiple languages regarding posted workers and Belgian regulations. The SIOD also provides annual reports on social fraud.

- ▶ **Crossroads Bank for Enterprises Public Search:** This extensive database enables inspectors to access vital data during company inspections. It contains information about registered entities, statutes, powers of representation, and employers' repertory. It is pivotal for confirming a company's existence and relevant details.
- ▶ **eJustice Belgium:** Offers official publications of Belgian companies, ensuring access to up-to-date data on company representatives, addresses, and activities. It serves as a valuable resource for regulatory compliance and due diligence.
- ▶ **Social Security Employer Identification:** Primarily used to determine if a company is officially registered as an employer. If a company lacks this registration, it signifies that either it does not have official employees or those claiming to work for it are not declared, which can raise concerns about undeclared work.
- ▶ **European Register of Road Transport Undertakings (ERRU):** This EU-wide database facilitates the exchange of information on road transport companies among Member States. It is an invaluable tool for conducting road transport inspections efficiently.
- ▶ **Belgian Social Security Information:** Provides information on the rights to social security for individuals residing in Belgium for various purposes, including work and retirement. While it is informative for Member State (MS) inspectors and workers, it is not primarily used for information exchange between MSs.
- ▶ **Minimum Wages in Belgium:** Focuses on minimum wage information, aiding in the detection of potential economic exploitation.
- ▶ **Belgian Immigration Office:** Offers essential information for EU citizens and TCNs on working and living conditions in Belgium. It serves as a comprehensive guide for understanding immigration regulations.
- ▶ **CheckDoc:** Enables the verification of the validity of Belgian identity documents. This is crucial during inspections to detect possible document fraud or forgery.
- ▶ **PRADO - Public Register of Authentic Identity and Travel Documents Online:** Owned by the European Council, this database allows MSs to confirm the existence of identity/travel documents presented during controls.
- ▶ **VAT Validation:** Owned by the European Council, it is used during inspections to validate the authenticity of VAT numbers issued by any Member State or Northern Ireland.

These databases collectively contribute to efficient regulation, compliance, and inspection processes within Belgium, aiding in the prevention and detection of undeclared work and ensuring that mobile workers and TCNs are protected within the EU framework.

In addition to the abovementioned databases, several crucial databases are exclusively accessible to authorised inspection services within Belgium's social and labour inspections. These databases include the National Register, housing comprehensive data on Belgian, EU citizens, and third-country nationals declared to the Belgian social security system, encompassing personal information, employment status, and more. DIMONA, LIMOSA, GOTOT IN (Crossborder employment), and DMFA databases serve as vital resources for monitoring employment relationships, temporary work declarations, and multifunctional declarations in Belgium, ensuring rigorous oversight of labour and social security compliance. Access to these databases is carefully controlled to maintain data integrity and regulatory adherence. More information on these databases is provided in the Annex. The same applies to the other countries.

Greece

In Greece, several databases are employed to facilitate labour and social inspections to address undeclared work among EU-mobile workers and TCNs:

- ▶ **ERGANI IT System:** Owned by the Ministry of Labor and Social Security, ERGANI is a comprehensive database containing data on national employees, mobile workers, and most TCNs directly employed in Greece. It serves as a risk analysis tool and supports labour inspections conducted by authorities like Hellenic Labor Inspectorate (HLI), National Social Security Institution (EFKA), and Public Employment Service (DYPA).
- ▶ **Integrated Information System of Hellenic Labor Inspectorate (OPS):** HLI manages OPS, a database that records personal identity data of employees and employers. It also logs inspection results and facilitates the imposition of penalties. OPS serves as a platform for employers to provide explanations and employees to file complaints after inspections.
- ▶ **Integrated Tax Information System (TAXIS):** Controlled by the Tax Authority, TAXIS oversees various taxation functions and tax control to reduce evasion and enhance tax revenue. It interoperates with ERGANI and transfers data related to employers, company branches, and legal representatives. While it indirectly supports UDW efforts, TAXIS primarily focuses on taxation functions.
- ▶ **Decentralised Administration Database:** This database, accessible only to Decentralised Administration and soon to HLI, maintains a register of TCNs entering Greece to work as land workers. This database ensures that TCNs working in land occupations are declared workers.
- ▶ **General Commercial Registry:** Managed by the Chamber of Commerce, this open-access database provides information on registered companies in Greece. It offers valuable data for tracing companies and their legal representatives, even when limited information is available.

In the context of labour inspections and endeavours aimed at combating undeclared work, ERGANI and OPS emerge as pivotal components, playing a central role by providing extensive data on both employees and employers. They also offer valuable insights into the outcomes of these inspections. Similarly, TAXIS indirectly supports UDW control by integrating with ERGANI, with a primary focus on taxation-related functions. For the specific task of declaring third-country nationals in land work, the Decentralised Administration Database assumes critical importance. Additionally, the General Commercial Registry serves as a valuable tool for tracking companies and their legal representatives, albeit with a more limited dataset. In terms of facilitating information exchange and collaboration among EU Member States, the **Internal Market Information System (IMI)** acts as a supportive platform for ERGANI, OPS, the Decentralised Administration Database, and TAXIS. These databases collectively empower Greek authorities to combat UDW and ensure compliance with labour regulations among EU-mobile workers and TCNs.

Portugal

In Portugal, a comprehensive array of government-owned databases plays a key role in collecting, accessing, and sharing information pertinent to undeclared work involving EU-mobile workers and third-country nationals. These databases, predominantly open source and often available in English, significantly enhance data accessibility for both national authorities and other EU Member States.

The **General Secretariat of the Ministry of Justice manages several databases**. The open-source nature and English accessibility make them easily accessible for other EU Member States to search for information on Portuguese companies, nationals / workers, and TCNs working within the EU. These databases include:

- ▶ **Consult a Permanent Commercial Certificate:** offers online access to records and documents of various entities, including companies and cooperatives, subject to commercial registration. It plays a pivotal role in collecting comprehensive and reliable information about these entities, which is vital for addressing undeclared work issues.
- ▶ **Consult Status of the Nationality Procedure:** allows individuals to track the status of Portuguese nationality cases online. It is a valuable resource for collecting information related to nationality cases and workers (TCN requiring nationality or fake process).
- ▶ **Consult Company/Collective Person Card:** serves to identify companies and legal entities with unique identification numbers, facilitating data collection on these entities.
- ▶ **Consult Criminal Records of Companies and Other Entities:** contains criminal records of legal entities such as companies. It plays a crucial role in accessing data relevant to Portuguese companies, which is essential for addressing undeclared work issues.
- ▶ **Check the Criminal Record of Persons:** maintains criminal records of individuals aged 16 and above. It is a fundamental resource for accessing data on nationals and workers within the EU.

The **Ministry of Labour, Solidarity, and Social Security** also administers a set of databases. Like the Ministry of Justice, these databases are open source and readable in English, which makes them easily accessed by another MS to search for information on Portuguese companies and workers, as well as TCNs working in EU countries. These databases include:

- ▶ **Allocation of Social Security Identification Number (NISS):** This database assigns unique identification numbers for individuals before Social Security, facilitating precise worker identification at a national level. This information is vital for accessing data on workers and TCNs operating within the EU.
- ▶ **Posting of Workers:** provides essential information for employers posting workers to various EU Member States, Iceland, Liechtenstein, Norway and Switzerland. It is a key resource for collecting data on Portuguese companies and TCNs involved in EU labour mobility.
- ▶ **Validate PD A1 Form:** allows the validation of documents issued by Social Security.
- ▶ **List of Social Security Debtors:** this database publishes lists of Social Security debtors with active tax enforcement proceedings. It provides valuable information on company debts to Social Security, which is critical for addressing undeclared work.

For a comprehensive list of databases identified by Portugal, see the Annex.

Spain

In Spain, a number of databases are used as valuable resources for verifying compliance with labour regulations and identifying potential cases of undeclared work. These databases include:

- ▶ **Spanish Real Estate, Commercial, and Personal Property Registry:** Owned by the Spanish Ministry of Justice, this database provides information about property ownership, company details, and movable property. It helps identify property ownership, a valuable detail when investigating working places. It also aids in assessing the responsibility of social insurance obligations (i.e. deriving from undeclared work).
- ▶ **Spanish National Securities Market Commission:** Under the Spanish Ministry of Economic Affairs and Digital Transformation, this database offers financial data and regulations of listed companies. It is instrumental in determining social insurance obligations tied to undeclared work.

- ▶ **Council of the European Union - PRADO:** Managed by the Council of the European Union, this database contains recognised travel documents and identification terms. It assists in verifying labour documentation by country, enhancing compliance with labour laws.
- ▶ **EDISON:** Operated by the Netherlands Police, EDISON contains identification card examples and characteristics. It is crucial for identifying potential ID falsifications, an important aspect in managing TCNs.
- ▶ **AXESOR:** A private company database, AXESOR provides information on Spanish companies and self-employed individuals, including financial data. It contributes to assessing social insurance obligations in cases of undeclared work.

Germany

- ▶ **Commercial registry** which contains registers of companies, cooperatives and partnerships and also of associations registered in all federal states in Germany as well as announcements for the register (publications).
- ▶ **Register for temporary work agencies** – offers the possibility to check whether natural or legal persons are holders of a permit from the Federal Employment Agency for Commercial ANÜ (VERA).
- ▶ **VIES (VAT Information Exchange System)** is a search engine (not a database) owned by the European Commission. The data is retrieved from national VAT databases when a search is made from the VIES tool. The search result that is displayed within the VIES tool can be in one of two ways; EU VAT information exists (valid) or it doesn't exist (invalid).

3.0 Investigative techniques for identifying complex fraudulent networks

The level of development and utilisation of investigative techniques across EU Member States varies significantly. While some countries have well-established and effective techniques (e.g., data-mining approaches), others have limited or underutilised practices, with lack of digital databases for (non-national workers) or employers.¹⁰ These disparities in operational and technical capacities among Member States pose significant challenges when it comes to conducting joint and concerted inspections aimed at investigating and addressing undeclared work and fraudulent networks.

A primary obstacle to effective joint inspections and related actions is the divergence in legislation among Member States. These variations encompass regulations related to territorial presence, investigative powers, and the collection of legal evidence while respecting personal data protection. Language barriers, shortages in human resources, high costs associated with cooperation actions, compliance with the EU General Data Protection Regulation (GDPR), and the absence of existing data and databases further compound the challenges faced.¹¹ Another challenge lies in the limited availability or infrequent collection and storage of certain employment data or documents necessary for addressing cases of undeclared work. These documents are vital for comparing agreed remuneration levels and labour conditions with those established during an inspection. To enhance the quality of concerted and joint inspections, it is essential to develop secure methods of data transfer, consistent document

¹⁰ Stefanov, R. et al. (2021). *Op. cit.*

¹¹ Stefanov, R. et al. (2019). *Cross-border actions tackling undeclared work*, European Platform tackling undeclared work.

templates, and clear evidence requirements.¹² Addressing these obstacles requires a coordinated effort, enhance language capacities, improve data availability and exchange channels, and establish effective mechanisms for GDPR compliance.

Cross-border cases present additional difficulties due to their transnational nature and the increasing use of online platforms and new payment methods. These factors make it challenging for authorities to track patterns and gather evidence efficiently. Furthermore, the limited authority and capacity of labour inspectorates in tackling cross-border undeclared work exacerbate the challenges. In fact, as indicated by previous analyses, many labour inspectorates are already overwhelmed by investigating national cases of undeclared work, and cross-border actions are often viewed as unwanted additional work.¹³

Efforts to enhance cross-border cooperation involve coordinating Member States' direct and indirect enforcement measures and establishing cooperation frameworks. Joint inspections and information exchange between authorities have proven effective in detecting and countering undeclared work, particularly in sectors such as agriculture, transport, and construction.¹⁴ Beyond labour and social security domains, there is potential for EU support in cross-border concerted and joint inspections. Inspectorates can seek guidance from Eurojust's national desks on legal issues arising during inspections, including methods of finding information, admissibility of evidence, comparative powers of national authorities, application of investigative techniques, and securing prosecution. Eurojust can also provide data on individuals with past convictions who are owners of companies. Europol can participate in and support on-site inspections within its competences, facilitating access to inspected companies' offices or undeclared work sites. Additionally, Europol can facilitate the real-time and secure exchange of EU-wide company data.

Effective investigative techniques are paramount in detecting and addressing fraudulent companies and networks operating within the EU labour markets. The presence of such fraudulent entities poses significant challenges to labour markets, necessitating an assessment of the scale and impact of these networks. Identifying the sectors predominantly affected by fraudulent companies and networks is crucial for gaining a better understanding of the problem. A particular challenge emerges from fraudulent temporary work agencies (FTWAs) with transnational operations. These agencies often serve as a primary conduit for cross-border undeclared work and present difficulties for inspectors. Investigating these cases becomes complex when TWAs are located in another EU Member State, have foreign owners, or employ individuals who lack sufficient authorisation to represent the agency or interact with inspectors. In this context, labour authorities throughout the EU face significant challenges in investigating and gathering data on transnational temporary work agencies that purposefully establish themselves as letterbox companies or operate as "virtual offices." Accessing information effectively and promptly from the national databases of other Member States, including tax, social security, and foreign workers registries, is considered the most important factor in addressing this issue.¹⁵

Despite the challenges in investigative techniques and cross-border cooperation, various approaches are being employed to overcome these obstacles. The support from Europol and Eurojust, among other initiatives, plays a crucial role in this endeavour. Through enhanced cooperation, information exchange, and the implementation of joint inspections, EU Member States can effectively combat undeclared work and fraudulent networks. These efforts are essential for safeguarding the integrity of the EU labour markets and ensuring fair and lawful employment practices.

The PLD discussions focused on identifying the challenges and solutions in relation to:

¹² Stefanov, R. et al. (2020). *Op. cit.*

¹³ *Ibid.*

¹⁴ Stefanov, R. (2019). *Op. cit.*

¹⁵ European Platform tackling undeclared work (2018). *Op. cit.*; Stefanov, R. et al. (2021). *Op. cit.*

- ▶ Good practices and policy approaches relating to the use of effective investigative techniques to identify and tackle complex fraudulent networks, including data usage, cooperation with social partners, and use of existing legal procedures;
- ▶ Existing common inspective and investigative practices among the Member States, or practices used in their respective Member State that could ideally be applied in other countries.

3.1 Effective investigative techniques to identify fraudulent companies and temporary work agencies evading regulations

Based on the discussion the participants reached the following conclusions:

- ▶ Tackling undeclared work requires inspections, registers, and relevant data use to unravel intricate intermediary and subcontractor networks. **Registers and databases aid company identification**, but not all offer owner tracing, a crucial step in uncovering fraud. Tools like InvestigaPro in Spain and business registers in Germany assist data integration. Greece complements ERGANI with chamber of commerce registry data. Common platforms and database access were underscored, along with the involvement of the European Labour Authority in providing support to the use of open-access databases.
- ▶ Participants addressed measures against worker exploitation and illicit business models. Suggestions included introducing cash transaction thresholds (as suggested by Germany), regulating cash salary payments, and restricting subcontracting levels to enhance investigations. **Information exchange, liability chains, and traceability in contracting chains** were emphasised for prevention and effective investigation.
- ▶ Effective data sharing, particularly concerning **tax information**, holds significant importance. However, challenges exist in sharing personal data with tax authorities. The use of databases like [VIES database](#) for VAT number validation, questionnaires, and checklists were underscored for effective field inspections. Some Member States employ checklists as questionnaires, actively using them when taking statements from workers, while others utilise them as (background) checklists. Overall, participants emphasised the **importance of refined questionnaires or checklists and dedicated databases** to facilitate comprehensive inspections.
- ▶ The significance of **tax information and accessing tax administration databases** were also stressed for detecting bogus self-employment. In this regard, participants discussed **strategies for identifying bogus self-employment** in subcontracting chains and extended corporate networks. **Coordination between labour and tax authorities** was highlighted in Germany to address such cases. In addition, joint inspections and use of databases were mentioned as effective measures to tackle bogus self-employment in various countries.
- ▶ Another challenge regards **detecting and investigating spatial and social isolation of exploited workers**. For instance, in Belgium, inspections in "exotic restaurants" (such as Chinese restaurants) reveal isolated workers without passports. To improve detection and investigation of undeclared work, some countries, as Germany, provide inspectors with training in interrogation techniques.
- ▶ **Monitoring social media and online recruitment** of undeclared workers demands specialised tools. Belgium proposed web scraping experts and employed a service for Facebook data. Portugal recognised social media's potential but cautioned against direct proof, while Germany reported that a challenge is the mass of websites and it would be helpful to use social media websites or specialised websites (for example where people offer work performance) in their inspections or investigations, but it often fails in government access.
- ▶ Overall, all participants discussed the **importance of conducting analysis before inspections**, and all reported facing challenges in gathering information about foreign companies.

3.2 Key takeaways from tested actions

During the second PLD meeting, participants agreed on the actions to be tested in their home countries. This section provides a summary of the insights derived from these actions, which were subsequently presented and discussed during the third meeting.

In particular, the first part of this section focuses on the outcomes of the second action undertaken: **developing the 'ideal' database**. Participants were provided with a template to solicit input from colleagues within their respective organisations, with the ultimate objective of conceptualising an 'ideal' database. The suggestions for this database aim to facilitate information sharing among enforcement authorities across Member States, specifically regarding inspection outcomes and identified infringements related to undeclared work involving EU-mobile workers and third-country nationals.

Table 1 provides an insightful comparison of data fields and their importance (high, medium, low) in the investigation process or case work across Belgium, and Germany, Greece, Portugal, Spain. The analysis reveals both commonalities and differences in their importance for tackling undeclared work among EU-mobile workers and third-country nationals. Some data fields were specifically addressed by certain countries, reflecting variations in their data collection and undeclared work prevention strategies. Additional details on each country's proposed ideal database, including the specific stages of the investigative process or case work where each type of data is typically required, can be found in the annex.

Table 1. Developing the ‘ideal’ database and level of importance of data fields

Data fields	Belgium	Germany	Greece	Portugal	Spain
PDA1 information	High	High	High	High	High
Activity / sector		High			
Address	High	High	High	High	High
Branch(es) address(es) of the company	Medium	High			
Country of birth	High	High			
Date of birth	High	High			
Information about work visa	High	High	High	High	High
Infringements on illegal end/or non-declared work	High	High			
Institution of social security	High	High			
Legal status (company, partnership)	High	High	Medium	Medium	
Legal status of the worker (employee, self-employed...)	High	High			
Links owner/manager to other companies (actual and in the past)		High			
Manager of the company	High	High			
Name intermediary, contractor, sub-contractor	High	High		Medium	
Name of company	High	High	High	High	High
Name of intermediary		High	High		
Name of worker	High	High	High	High	High
Nationality of worker	High	High	High	High	High
Of employee: working regime (hours per week)	High	High			
Owner of company	Medium	High	High	High	Low
Picture of the worker (to verify validity of ID documents)	High	High	Medium	Medium	Low
VAT registration number	High	Low	High	High	High
Personal data of the owner of the company (including birthday and address)		High			
Company vehicle data		High			
When and what companies were the workers registered and for how long (data of the insurance system)		High			
Company bank accounts		High			
Other company premises		High			

Developing the ‘ideal’ database - Key Takeaways

- ▶ Across all five countries, certain data fields are consistently considered of **high importance**. These include **PDA1 information, the main address of the company, information about work visa, the name of the company, the name of the worker**, as well as **the nationality of the worker and the VAT registration number**. These fields play a critical role in verifying compliance with labour and tax regulations and are crucial for UDW investigations. In addition, some countries, as Belgium, specifically indicated that it would be very helpful for authorities to have **1) a reporting template for posting of workers commonly used in all EU countries** and **2) digital PDA1 forms** that include information on working hours per week and payment of social security contributions.

Differences:

- ▶ **Legal status (company, partnership):** The difference in the perceived importance of the legal status data field among Belgium and Germany (high), Greece, and Portugal (medium) may reflect distinct approaches to addressing undeclared work. In Greece for instance, the legal status of the company has little implication in the infringement itself or the imposition of the fine.
- ▶ **Legal Status of the Worker:** While "Legal status of the worker (employee, self-employed, etc.)" is crucial in Belgium and Germany, it is not explicitly mentioned as important in the other countries. This might indicate varying strategies for addressing undeclared work and legal employment status verification. In Greece proof of the legal status of the worker can be examined as part of the inspection and is not necessary to be included in a database.
- ▶ **Name intermediary, contractor, sub-contractor:** This data field is classified as having high importance in Belgium, Germany and Greece, and medium importance in Portugal, but is not explicitly addressed Spain.
- ▶ **Owner of Company:** The importance of the "Owner of company" field varies significantly. It is considered high in Germany, Greece (especially when the VAT number is not available) and Portugal but medium in Belgium, while in Spain, it holds low importance.
- ▶ **Picture of the Worker:** The importance of having a "Picture of the worker (to verify validity of ID documents)" is high in Belgium and Germany, but only medium in Greece and Portugal and low in Spain. This may indicate that Belgium and Germany place a stronger emphasis on visual verification during the investigation process. In Greece, however, identity fraud is deemed more effectively investigated using specialised tools rather than relying on inspectors' visual comparisons of workers' pictures.

In conclusion, while these countries share common data fields of high importance in combating undeclared work, differences in the emphasis on certain data points and when they are needed indicate nuanced strategies and legal frameworks in each country. Understanding these distinctions is crucial for effective cross-border cooperation and harmonisation of efforts to combat undeclared work involving mobile workers and TCNs within the EU.

Sharing questionnaires

As a third action, participants agreed to share questionnaires or checklists used during inspections to gather information from various types of workers, including self-employed individuals. These questionnaires were disseminated among the PLD participants prior to the third meeting to facilitate knowledge sharing and exchange insights on the type of information collected during inspections.

Key takeaways

The questionnaires aim to provide a comprehensive understanding of the working conditions, motivations, and experiences of individuals employed in foreign countries, specifically targeting EU-mobile workers and third-country nationals. They encompass various aspects related to labour conditions and potential vulnerabilities, with a primary focus on detecting and preventing under-declared work among these groups.

Overall, these questionnaires have proven instrumental in facilitating the investigation of possible cases of undeclared work. They serve as comprehensive tools for gathering data on various aspects of workers' experiences, motivations, and employment conditions. These questionnaires aim to uncover potential indicators of labour exploitation, particularly under-declared work among EU-mobile workers and third-country nationals, fostering a better understanding of their working conditions.

Participants engaged in comprehensive discussions concerning the essential dimensions to be incorporated or more thoroughly explored within these questionnaires. These debates encompassed not only the conventional

aspects routinely examined, such as details of the person interviewed, employer details, remuneration information, and social security details, but also extended to include inquiries about other key dimensions, as the ones listed below:

- ▶ **Motivation and Vulnerabilities:** the motivations behind individuals choosing to work in a foreign country, shedding light on their expectations and intentions. This helps in understanding the factors influencing their employment decisions and potential vulnerabilities that may arise during their work abroad.
- ▶ **Handling of Documents:** An essential aspect involves the handling of personal documents. Questions addressing whether workers retain all their documents or if they have relinquished any originals to their employers. This exploration aims to identify potential signs of document entrapment or human trafficking, crucial indicators of exploitation.
- ▶ **Freedom and Communication:** To assess the freedom of movement and communication, questions to inquire whether workers can freely go out on weekends and holidays and if they can contact their families as needed. The responses may reveal constraints on mobility and communication, which may indicate exploitative conditions.
- ▶ **Awareness of Employment Details:** Workers' awareness of their employing company's full identification and workplace address should also be inquired. This information helps assess the level of transparency provided to workers and whether they are adequately informed about their employment terms.
- ▶ **Payment and Financial Transactions:** The questionnaire should also explore the regularity of salary payments, the presence of unpaid wages, and the provision of payslips that accurately identify the company. These inquiries aim to detect potential wage theft, under-declared work, and transparency in financial transactions.
- ▶ **Payment Methods:** The final aspect investigates the means through which workers receive their salaries, whether by cash, bank transfers, or alternative methods. This insight can provide valuable information regarding payment practices and potential indicators of under-declared work or tax evasion.

Infringement lists

During the PLD meetings participants also discussed about infringement lists. During the PLD discussions, some participants indicated the possibility of having a public register of employers infringing labour laws, workers' rights, etc. Participants were invited to reflect on an inspiring example from Slovakia ([good practice fiche](#)), that was mentioned during the PLD. As a fourth, optional action, participants checked whether any similar lists in their Member State could be shared with the rest of the PLD participants. The results of such activity are presented below.

Infringement lists, which detail violations of labour law and penalties related to undeclared work, vary significantly among the EU countries under consideration.

- ▶ **Belgium**, for instance, treats this as a legal matter (included in the Belgian social penal code), with only social inspection services having access to their national database of official reports. There are efforts in Belgium to expand access to other inspection services. More information is available at <https://www.ejustice.just.fgov.be/wet/wet.htm>.
- ▶ In **Greece**, the Directorate of Planning and Coordination of the Hellenic Labour Inspectorate (HLI), maintains a register dedicated to companies offering Cleaning and/or Guarding Services. It primarily focuses on

infringements categorised as “high” or “very high” severity under the applicable legislation. However, this register appears to have limited relevance to cases of undeclared work among EU-mobile workers and TCNs.

- ▶ **Portugal** has an "Advertising sanctions applied" database managed by the Authority for Labor Conditions (ACT). This contains information on companies with offenses that prevent them from tendering for public support. It provides transparency through public registers and can be accessed easily by other EU Member States to search for information on Portuguese companies in EU countries.
- ▶ **Spain**, focuses, among various severity of infringements, on specific infringements of very serious severity, such as employing workers without the required authorisations and fraudulent posting of workers. Penalties are applied per violation, emphasising deterrence in these areas. For a more detailed overview of the infringements addressed by Spain, see the Annex.
- ▶ In **Germany** the Competition Register is a nationwide electronic database for contracting authorities as well as certain sector contracting authorities and concession holders (contractors). The Competition Register shall provide those contracting entities with information enabling them to verify whether an undertaking is to be excluded from the procurement procedure or may be excluded from the award procedure for certain economic offences. This allows clients to better assess the existence of grounds for exclusion in accordance with Sections 123 and 124 of the Act Against Restrictions of Competition (GWB).

Key Takeaways:

- ▶ **Diverse Approaches:** EU countries adopt diverse approaches to managing infringement lists, ranging from legal matters to sector-specific registers.
- ▶ **Transparency:** Portugal's open-source approach to sharing information on sanctions enhances transparency and cross-border cooperation.

4.0 Reflections from the PLD

The reflections among the PLD participants have yielded a set of key suggestions that can significantly enhance the effectiveness of combating undeclared work at both European and transnational levels. These reflections and suggestions encompass five key dimensions:

▶ Establishing a Comprehensive List of Open Access Databases

One of the primary takeaways from the PLD discussions is the need for a comprehensive list of open access databases across all EU Member States. Such a resource would serve as a crucial reference point for authorities, facilitating quick and efficient access to relevant information. The creation of this list should be a collaborative effort, involving all Member States, to ensure its accuracy and comprehensiveness. This initiative could involve relevant European authorities, with each Member State contributing to the compilation and regular updating of the database.

▶ Developing and Maintaining a Common EU Database

Building upon the concept of national open access databases, the PLD discussions underscore the significance of progressing toward the development and maintenance of a common EU database in the future, following the establishment of a comprehensive list of open access databases. This database would serve as a central repository, referencing the available open access databases in each Member State. This centralised resource would significantly simplify cross-border cooperation and investigations.

► **Strengthening European Information Sharing on Posted Workers**

To effectively tackle undeclared work in the context of posted workers, the PLD discussions recommend enhancing the capacity and efficiency of IMI for requesting information from sending countries. Authorities encountering instances of posted workers should have the means to request relevant data from the home countries of these workers. Establishing clear procedures and protocols for information exchange is crucial in this regard. European authorities, in collaboration with relevant national bodies, could facilitate the development of standardised request mechanisms and promote cooperation between Member States and sending countries.

► **Creating a Common EU Section in questionnaires or checklists on Cross-Border Investigation**

Cross-border investigations pose unique challenges that demand a common and joint approach. The PLD discussions underscore that most inspectors do not frequently encounter cross-border cases. Therefore there is a need for a common EU section within the national investigative questionnaires or checklists. This section should be designed to facilitate cross-border cooperation and information sharing, ensuring that investigations are conducted efficiently and effectively. Translations efforts could be made to facilitate the dissemination of the content in this section to Member States in their respective languages, ensuring its widespread adoption and uniform application.

► **Introducing Training Programs for Improved Investigation Techniques**

To improve the identification and investigation of undeclared work, specialised training sessions focusing on investigation and interrogation techniques could be organised. These trainings could be developed at the national or European level, aiming to equip inspectors with refined interrogation skills and techniques. The sessions would cover various areas, including the use of open access databases and registers, the application of relevant questionnaires and checklists during inspections of both individuals and companies, and the use of available investigative tools (such as, for instance, the *InvestigaPro* tool for data integration, analysis, and visualisation used in Spain). In addition, these training sessions could encompass the importance of leveraging social media platforms and online channels as essential tools for investigations. Emphasising the role of social media data and information within inspections or investigations could be crucial in the development of such trainings. This initiative could further empower inspectors with a comprehensive skill set necessary for conducting thorough and effective investigations.

► **Organising Workshops on Good Practices**

To further enhance the knowledge on undeclared work and favour information sharing on effective strategies to tackle it, the European Transport Workers' Federation (ETF) suggested the organisation of an impactful workshop with a focus on good practices – especially regarding the working conditions and exploitations of third-country national posted drivers in the EU. ETF stressed the urgent need to empower drivers by ensuring comprehensive knowledge about their rights, advocating for improved pay, better working conditions, and enhanced social security. Showcasing successful approaches, such as the reverse burden of proof in relation to pay implemented in Belgium and collaborative initiatives between trade unions, drivers, and the government implemented in Germany, the workshop would be a valuable event to discuss impactful strategies. Overall, hosting workshops dedicated to sharing and implementing these successful practices would be crucial for addressing the challenges associated with undeclared work among both EU-mobile workers and third-country nationals.

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6.0 Annex 1 – actions tested by the participants

BELGIUM

In relation to the PLD on tackling undeclared work among EU-mobile workers and third-country nationals, hereby the actions agreed upon during our meeting in May.

Action 1 - Mapping of existing data bases

The following databases are public accessible sites:

Name of data base and link	Owner of the data base (commercial, gvt. owned – please list the company/authority who owns the DB)	Brief description of the DB. What type of data is collected? All public DB	How is it used to tackle UDW in relation to EU-Mobile workers and TCNs?	How do you share/ could you share information between EU Member States about mobile workers and TCNs issues?
https://www.siod.belgie.be	Gvt.owned -only available in Dutch and French – some publications in other languages	Information on Belgian social inspection services – guidelines and checklists on several sectors of employment	Contains brochures in several languages on posted workers and the Belgian regulations	Annual report on social fraud
https://www.economie.fgov.be/en/themes/enterprises/crossroads-banks-enterprises/services-everyone/consultation-and-research-data/cbe-public-seach	Gvt.owned – available in Dutch, French, German and English	Public Search allows you to consult public data for each registered entity and establishment unit registered in the crossroads	Inspectors check this database to get all the needed data from a company during inspections. This gives the correct data of a company and based in this	MS can check this database if a Belgian company really exists, its address, its activity, contact data, etc.



		<p>bank enterprises. Good to know Data entered into or modified in the Crossroads Bank for Enterprises becomes available in the Public Search the next day. Data entered or modified at the weekend becomes available the following Tuesday.</p> <p>It also contains links to other public DB like :</p> <p>Publication in national gazette</p> <p>Publication of annual accounts in the Central Balance Sheet Office</p> <p>Database of statutes and powers of representation (notarial deeds)</p> <p>Employers' repertory</p>	<p>data inspectors can do research in other DB in order to check if the company has TCN or EU-mobile workers on its payroll</p>	
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<p>https://www.ejustice.just.fgov.be/cgi/welcome/pl</p>	<p>Gvt.owned – available in Dutch, French and German</p>	<p>Official legally obliged publications of Belgian companies</p>	<p>Useful to have correct and most recent data on company representatives, addresses and activities</p>	<p>This is a public accessible DB, useful for correct and most recent data on company representatives, addresses and activities</p>
<p>https://employer-identification-consult.prd.pub.socialsecurity.be</p>	<p>Gvt.owned – available in Dutch, French and German</p>	<p>Only to know if a company is registered as an official employer</p>	<p>If the company is not registered as employer, it does not have official employees or people saying they work for this company are not declared</p>	<p>If the company is not registered as employer, it does not have official employees or people saying they work for this company are not declared</p>
<p>ERRU https://transport.ec.europa.eu/transport-modes/road/rules-governing-access-profession/european-register-road-transport-undertakings-erru_en</p>	<p>European DB</p>	<p>electronic system that allows Member States to exchange information on road transport companies. ERRU interconnects the national electronic registers on road transport undertakings of the different Member States, so that the competent authorities can mutually exchange</p>	<p>Useful in road transport inspections</p>	<p>Useful in road transport inspections</p>



		information contained in their respective databases.		
https://www.socialsecurity.be/CMS/en/coming_to_belgium/index.html	Gvt.owned – available in Dutch, French, German and English	information regarding the rights to social security for someone coming to dwell in Belgium in order to work, live, study, enjoy your life as a pensioner, ...	Useful information according to Belgian social security for MS inspectors and for MS workers and TCN's	Not really used as an exchanging platform, more as information platform
https://www.minimumlonen.be/index/html	Gvt owned – available in Dutch and French only	Information on minimum wages in Belgium	Useful information to detect economical exploitation	Useful information to detect economical exploitation
https://dofi.ibz.be/	Gvt.owned – available in Dutch, French and English	Immigration office Belgium – information for EU-citizens and TCN on working and living conditions in Belgium	Useful information on immigration in Belgium – regulations etc	Useful information on immigration in Belgium – regulations etc
https://www.checkdoc.be/	Gvt.owned – available in Dutch, French, German and English Registration required but free!	On this website you can verify whether Belgian identity documents (passport, identity card, residence permit	Useful to check the validity of Belgian documents during inspections (possible document fraud, falsery)	Useful to check the validity of Belgian documents during inspections (possible document fraud, falsery)



		with chip) are valid or not.		
https://www.consilium.europa.eu/prado/en/prado-start-page.html	Owned by the European Council	Document experts in all EU member states and in Iceland, Norway and Switzerland provide and select the information to be released to the general public via PRADO . Public Register of authentic identity and travel Documents Online	Useful to know if identity/travel document presented during a control does exist in the MS concerned	Useful to know if identity/travel document presented during a control does exist in the MS concerned
https://ec.europa.eu/taxation_customs/vies/#/vat-validation	Owned by the European Council	verify the validity of a VAT number issued by any Member State / Northern Ireland	Useful during inspection to check if a VAT number given is valid in the MS or not	Useful during inspection to check if a VAT number given is valid in the MS or not

Following databases are used within the social and labor inspections and have their access only authorized by some inspection services :

- National register – database of all Belgian, MS-citizens and TCN declared to de Belgian social security system – name, address(es), family, photo if holder of a Belgian identity card, (self-), (un-) employment registration, other social security registrations, vehicle(s) information,
- DIMONA (immediate declaration of employment) = database with all Belgian employment relationships for salaried employees who are/were subject to the Belgian Social Security.
- LIMOSA (application + database of all declarations (worldwide) of temporary or partial employment in Belgium, both by foreign employers of employed and self-employed persons in Belgium) and insofar as the declared persons should not be subject to the Belgian Social Security.
- GOTOT IN (Grensoverschrijdende Tewerkstelling Occupation Transfrontalière)(Crossborder employment) = database of all reports of employment in Belgium of posted workers by employers from another European Member State.
- DMFA (declaration multi fonctionnelle – multifunctionele aangifte) = database of the detailed declaration including work regime, working hours, wages, holidays, days of sickness, Consultable quarterly.



- Checkin@Work (application + database of all registered presences of persons participating in the production process on sites where real estate works are carried out and whose total value exceeds 500.000 Euros).
- MOBIVIS (database with details of the Belgian registered vehicles by number plate)
- ARZA database (database with all self-employed persons who are affiliated to a social insurance fund and who pay social contributions as self-employed persons)
- ASR (aangifte sociale risico's) : database where inspectors can find if a person benefits of social allocations
- AVW (aangifte van werken) : list with construction sites in Belgium and sites concerning meat sector (slaughterhouses)
- GINA (database containing the decisions about administrative fines, related to Pro Jusititia's)
- Registered cash register
- Survey of investigations registered by VAT-number of the company – overview of investigations ongoing or finished by labour and social inspection services
- Employers database

There are also databases used by regional social inspection services, financial inspection services,

There is also the development of a database called eDossier-platform (meaning electronic file platform). Belgian Government agreed upon this project. It is a secured online platform of communication, only accessible for labor and social inspection services and the justice department. Its purpose is to follow up the status of a file (pro justitia): prosecuted, sanctioned, which sanctions, ...

In long term citizens and companies will have (limited) access to this platform. Through this platform they will be able to lodge for appeal in a decision made by a public institution.

Action 2 - Developing the 'ideal' data base

Data fields	Low importance	Medium importance	High importance	In what steps of the investigation process/case work is this data normally needed?
Name of company			x	
Owner of company		x		
Manager of the company			x	
Links owner/manager to other companies (actual and in the past)				
Main address of the company			x	
Branch(es) address(es) of the company		x		
Legal status (company, partnership)			x	
VAT registration number			x	
A1 information			x	
Name of worker			x	
Date of birth			x	



Country of birth			x	
Nationality of worker			x	
Information about work visa			x	
Picture of the worker (to verify validity of ID documents)			x	
Legal status of the worker (employee, self-employed,...)			x	
Of employee : working regime (hours per week)			x	
Name intermediary, contractor, sub-contractor			x	
Institution of social security			x	
Infringements on illegal end/or non-declared work YES/NO			x	

Action 4 - Infringements lists

This is a legal matter, included in our social penal code. Too much for listing. (cfr. <https://www.ejustice.just.fgov.be/wet/wet.htm>)

Only social inspection services have access to our national database of official reports on employers/companies/employees/self-employed that will result in legal proceedings. There is however a movement to enlarge the access to other inspection services, such as economical, transport, finance,...



GERMANY

Action 1 – Mapping of existing data bases

The following databases are publicly accessible sites:

Name of data base and link	Owner of the data base (commercial, gvt. owned – please list the company/authority who owns the DB)	Brief description of the DB. What type of data is collected? Which authorities use it and/or have access to it?	How is it used to tackle UDW in relation to EU-Mobile workers and TCNs?	How do you share/ could you share information between EU Member States about mobile workers and TCNs issues?
Commercial registry	www.handelsregister.de/rp_web/welcome.xhtml www.neu.insolvenzbekanntmachungen.de			
Temporary work agencies	www.spitzenverbaende.arbeitsagentur.de , it is possible to check whether natural or legal persons are holders of a permit from the Federal Employment Agency for Commercial ANÜ (VERA).			
VAT Information Exchange System	VIES (VAT Information Exchange System) is a search engine (not a database) owned by the European Commission. The data is retrieved from national VAT databases when a search is made from the VIES tool. The search result that is displayed within the VIES tool can be in one of two ways; EU VAT information exists (valid) or it doesn't exist (invalid). https://europa.eu/youreurope/business/taxation/vat/check-vat-number-vies/index_de.htm			

Please list any additional data bases (from outside your Member State), that you are aware of (commercial or govt. owned), that could help you tackle UDW among EU-Mobile workers and TCNs.

www.northdata.de

Action 2 – Developing the ‘ideal’ database

Please list the **type of data** that you would like to have available about the results of inspections in other Member States where infringements against EU-mobile workers and TCN's were discovered, for better targeting/investigating/ cases of UDW among EU-mobile workers and TCNs in your own country. Please feel free to **add any more data that would make your investigation process/case work successful**.

Data fields	Low importance	Medium importance	High importance	In what steps of the investigation process/case work is this data normally needed?
Name of company			x	after the personal interview (during inspection)/ investigation



Owner of company (including personal data and phone number)			x	after the personal interview (during inspection)/ investigation
Address			x	after the personal interview (during inspection)/ investigation
Legal status (company, partnership)			x	after the personal interview (during inspection)/ investigation
VAT registration number	x			after the personal interview (during inspection)/ investigation
A1 information			x	after the personal interview (during inspection)/ investigation
Name of worker			x	after the personal interview (during inspection)/ investigation
Nationality of worker			x	after the personal interview (during inspection)/ investigation
Information about work visa			x	after the personal interview (during inspection)/ investigation
Picture of the worker (to verify validity of ID documents)			x	During personal interview/ inspection /investigation
Name of intermediary (including phone number)			X	after the personal interview (during inspection)/ investigation
Personal data of the owner of the company (including birthday and address)			x	During investigation, for fines
Company vehicle data			X	During personal interview/ inspection (hint for the company activity / letterbox company)
When and what companies were the workers registered and for how long (data of the insurance system)			X	after the personal interview (during inspection), you can see the flow of the workers/ investigation
Company bank accounts			X	after the personal interview (during inspection)/ investigation
Other company premises			X	after the personal interview (during inspection)/ investigation

Action 4 – Infringements lists

Please list any infringements lists available in your Member State	Brief description of the measure. What are the criteria for being listed? Who has access to the register? How does this help you tackle UDW among EU-mobile workers and TCNs?
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Query of the competition register

https://www.bundeskartellamt.de/DE/Wettbewerbsregister/Abfrage/Abfrage_node.html : The Competition Register is a nationwide electronic database for contracting authorities as well as certain sector contracting authorities and concession holders (contractors). The Competition Register shall provide those contracting entities with information enabling them to verify whether an undertaking is to be excluded from the procurement procedure or may be excluded from the award procedure for certain economic offences. This allows clients to better assess the existence of grounds for exclusion in accordance with Sections 123 and 124 of the Act Against Restrictions of Competition (GWB).
The Competition Register is established and maintained by the Federal Cartel Office (Register Authority).
Since 1.12.2021, law enforcement and fine authorities are obliged to notify registry-relevant decisions to the Federal Cartel Office.
Companies to which certain economic offences are attributable are registered, in particular bribery, formation of criminal organisations, terrorist financing, money laundering, fraud and subsidy fraud at the expense of public budgets, tax evasion, withholding and misappropriation of remuneration, violations of certain labour law rules and cartel agreements. In the case of cartel agreements, registration is conditional upon the issuing of a decision to fine by cartel authorities, and in the case of the other offences the existence of a final sanction decision (criminal court conviction, penalty order or decision to fine). In some cases, the sanction imposed must also exceed a certain minor threshold. The notification of sanctions decisions shall be made electronically by the competent public prosecutor's offices and administrative authorities.

- decisions on listed fines and whose fines have been fixed are at least EUR 2.500 (without adding fees and expenses) must be notified to the competition register.
- This does our fines department, not we on our own.
- And: We have no query option in the Competition Register!



GREECE

Action 1 – Mapping of existing data bases

Name of data base and link	Owner of the data base (commercial, gvt. owned – please list the company/authority who owns the DB)	Brief description of the DB. What type of data is collected? Which authorities use it and/or have access to it?	How is it used to tackle UDW in relation to EU-Mobile workers and TCNs?	How do you share/ could you share information between EU Member States about mobile workers and TCNs issues?
ERGANI IT System	Ministry of Labour and Social Security	Labour relations data are kept (i.e. data of employers, legal representatives, employees, personnel tables, timesheets, employment contracts). It serves as a complete database where a) national employees, b) mobile workers and c) most TCNs are registered (b and c are registered only when they are directly employed in Greece, not as posted workers). It is also a risk analysis tool. The authorities monitoring employment have full access to it: a) HLI b), NATIONAL SOCIAL SECURITY INSTITUTION (EFKA) and c) PUBLIC EMPLOYMENT SERVICE (DYPA, former OAED). Authorities and bodies of the Ministries of Finance, Development and Investment and Citizen Protection have limited access and use of its data. ERGANI interoperates with the Integrated Tax	It is used as a register of mobile workers and TCNs only when they are directly employed in Greece (not as posted workers). It can provide data regarding employers who operate in Greece.	We share information via Internal Market Information System (IMI)



		Information System (:TAXIS - see below)		
Integrated Information System of Hellenic Labour Inspectorate (OPS)	HLI	Personal identity data and details of the employers are collected. The results of inspections are registered in it and penalties are imposed and forwarded to the employers through it. It enables employers to submit written explanations after an inspection and employees to file complaints (even anonymously). Only HLI has access.	It can provide data regarding employers who operate in Greece.	We share information via Internal Market Information System (IMI)
Integrated Tax Information System (TAXIS)	Tax Authority	It covers all taxation functions of all Tax Offices and Central Services, as well as the exercise of tax control, in order to reduce tax evasion and increase tax revenues, improve the decision-making process and upgrade the services provided to citizens. It is structured in several subprojects. Only the Tax Authority has access to it, however it interoperates with ERGANI: the latest data of employers, companies' branches and legal representatives are transferred from TAXIS to ERGANI	It can serve only indirectly, through its interoperability with ERGANI, when it comes to the specific data that are transferred to ERGANI	
Decentralised Administration database	Decentralised Administration	Register of TCNs who enter the country to work as land workers (those not registered in ERGANI and those not posted.) Only the Decentralised Administration has access to it, however HLI will soon obtain	When a TCN who works as a land worker is encountered during an inspection, in order for him / her to be considered as a declared worker, he / she has to be registered	We can share information via Internal Market Information System (IMI)



		access according to law provision. For the time being, following data is provided to HLI through xls forms on a regular basis: WORKER'S SURNAME AND NAME, FATHER 'S SURNAME AND NAME, MOTHER'S SURNAME AND NAME, GENDER, DATE OF BIRTH, COUNTRY CODE, PASSPORT NUMBER, PASSPORT EXPIRATION DATE, COUNTRY CODE OF RESIDENCE, VAT NUMBER OF EMPLOYER, SOCIAL SECURITY NUMBER, CITIZENSHIP CODE, DATE OF PASSPORT ISSUANCE, MUNICIPALITY OF RESIDENCE IN GREECE, RESIDENTIAL STREET IN GREECE, STREET NUMBER IN GREECE, ZIP CODE OF RESIDENCE IN GREECE, REFERENCE CODE, BEGINNING AND END OF EMPLOYMENT	in the Decentralised Administration database.	
General Commercial Registry https://publicity.businessportal.gr/	Chamber of Commerce	Data available: Registration number, date of registration, Name and title of company, VAT number, type of company, date of establishment, status (active / inactive), corporate purpose, postal address, webpage, e-shop, e-mail address, phone number, sector, members of the company, legal representative,	Due to its search engine it enables the user to trace a company and / or its legal representative(s) even when very few data is available. Useful information may be gathered through the announcement of amendment of articles of association.	Free access to anyone



		announcement of amendment of articles of association Open data - free access – in Greek only		
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Action 2 - Developing the ‘ideal’ data base

Please list the **type of data** that you would like to have available about the results of inspections in other Member States where infringements against EU-mobile workers and TCN’s were discovered, for better targeting/investigating/ cases of UDW among EU-mobile workers and TCNs in your own country. Please feel free to **add any more data that would make your investigation process/case work successful**.

Data fields	Low importance	Medium importance	High importance	In what steps of the investigation process/case work is this data normally needed?
Name of company			X	at the beginning
Owner of company			X	at the beginning
Address			X	at the beginning
Legal status (company, partnership)		X		at the beginning
VAT registration number			X	at the beginning
A1 information			X	at the beginning
Name of worker			X	at the beginning
Nationality of worker			X	at the beginning
Information about work visa			X	at the beginning
Picture of the worker (to verify validity of ID documents)		x		at the beginning
Name of intermediary			X	at the beginning

In addition, we believe that it would be really helpful to have:

- a) a reporting **template** for posting of workers **commonly used in all EU countries**
- b) **digital pdA1 forms** that include information on **working hours per week** and **payment of social security contributions**

Action 4 – Infringements lists

Please list any infringements lists available in your Member State	Brief description of the measure. What are the criteria for being listed? Who has access to the register? How does this help you tackle UDW among EU-mobile workers and TCNs?
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<p>"Register of Offenders of Companies providing Cleaning and/or Guarding Services" kept by the Directorate of Planning and Coordination of HLI</p>	<p>Companies providing Cleaning and/or Guarding Services are listed in the register for infringements classified as of "high" or "very high" severity, according to the legislation, and for infringements of labour law related to undeclared work. Only HLI has access to the register. Any authority of the public sector, i.e. the State, the Legal Entities of Public Law (N.P.D.D.), the Local Government Organizations (Local Authorities), the bodies and organizations of the public sector, who wishes to sign a contract with a company providing Cleaning and/or Guarding Services, is obliged to submit a written request to the Directorate of Planning and Coordination of HLI for the granting of a certificate showing all fines issued against each of the candidates. The register can only be used for the above purpose. There seems to be little if any connection to cases of UDW among EU-mobile workers and TCNs so far.</p>
<p>Digital reporting system and database proposed by the European Commission, with the assistance of the European Migration Network (EMN) on sanctions against employers of illegal third-country nationals, as per Article 16(2) of Directive 2009/52/EC</p>	<p>It includes figures (number of inspections per Sector, number of TCNs found to be employed illegally, amount of fines, etc.) but also a qualitative evaluation of the data through questions. Competent authorities of the Member States have access. For the year 2022, Member States had the opportunity of submitting inspection data to the European Commission using the same form as in previous years. HLI initially submitted the 2021 reference year data according to the old system. Then, in order to gain a better knowledge of the tool and test it in practice, the data was also submitted through the new digital system. For the reference year 2022, the data was also reported through the new digital system.</p>



PORTUGAL

Action 1 – Mapping of existing data bases

Name of data base and link	Owner of the data base (commercial, gvt. owned – please list the company/authority who owns the DB)	Brief description of the DB. What type of data is collected? Which authorities use it and/or have access to it?	How is it used to tackle UDW in relation to EU-Mobile workers and TCNs?	How do you share/ could you share information between EU Member States about mobile workers and TCNs issues?
<p>Consult a permanent commercial certificate https://justica.gov.pt/Servicos/Consultar-certidao-permanente-comercial</p>	<p>General Secretariat, Ministry of Justice</p>	<p>The permanent certificate ensures online access to the records and documents of any entity subject to commercial registration - companies, societies, cooperatives, public companies or others. Open source</p>	<p>The importance of collecting and accessing as much appropriate and reliable information about a company as possible.</p>	<p>As an open source and readable in English, it can be easily accessed by another MS to search for information on Portuguese companies and TCNs working in EU countries.</p>
<p>Consult status of the nationality procedure https://justica.gov.pt/Servicos/Consultar-estado-do-processo-de-nacionalidade</p>	<p>General Secretariat, Ministry of Justice</p>	<p>With the consultation code, you can follow the status of a Portuguese nationality case online. Open source</p>	<p>The importance of collecting and accessing as much appropriate and reliable information about a worker (TCN requiring nationality or fake process) as possible.</p>	<p>As an open source and readable in English, it can be easily accessed by another MS to search for information on nationals and TCNs working in EU countries.</p>
<p>Consult Company/Collective Person Card https://justica.gov.pt/Servicos/Pedir-e-consultar-Cartao-da-Empresa-Pessoa-Coletiva</p>	<p>General Secretariat, Ministry of Justice</p>	<p>The card identifies a company or legal persons with the legal person identification number</p>	<p>The importance of collecting and accessing as much appropriate</p>	<p>As an open source and readable in English, it can be easily accessed by</p>



		(NIPC) and the social security number (NISS). Open source	and reliable information about a company as possible.	another MS to search for information on Portuguese companies working in EU countries.
Consult criminal records of companies and other entities https://justica.gov.pt/Servicos/Pedir-e-consultar-registo-criminal-de-empresas-e-outras-entidades	General Secretariat, Ministry of Justice	The certificate of criminal record of legal persons contains the criminal records of companies and similar entities. Open source	The importance of collecting and accessing as much appropriate and reliable information about a worker as possible.	As an open source and readable in English, it can be easily accessed by another MS to search for information on Portuguese companies working in EU countries.
Check the criminal record of persons https://justica.gov.pt/Servicos/Pedir-e-consultar-registo-criminal-de-pessoas	General Secretariat, Ministry of Justice	The criminal record contains all criminal records of citizens over the age of 16. Open source	The importance of collecting and accessing as much appropriate and reliable information about a worker as possible.	As an open source and readable in English, it can be easily accessed by another MS to search for information on nationals / workers working in EU countries.
Allocation of Social Security Identification Number (NISS) https://www.seg-social.pt/atribuicao-de-numero-de-identificacao-da-seguranca-social-niss-1	Ministry of Labour, Solidarity and Social Security	The Social Security Identification Number (NISS) is the number that allows a unique, accurate and rigorous identification before the Social Security at national level. Open source	The importance of collecting and accessing as much appropriate and reliable information about a worker as possible.	As an open source and readable in English, it can be easily accessed by another MS to search for information on workers / TCNs working in EU countries.
Posting of workers https://www.seg-social.pt/destacamento-de-trabalhadores	Ministry of Labour, Solidarity and Social Security	Information for employers wishing to post workers to EU Member States,	The importance of collecting and accessing as	As an open source and readable in English, it can be



		Iceland, Liechtenstein, Norway and Switzerland. Open source	much appropriate and reliable information about posting as possible.	easily accessed by another MS to search for information on Portuguese companies and TCNs working in EU countries.
Validate PD A1 form https://www.seg-social.pt/validar-documento	Ministry of Labour, Solidarity and Social Security	To validate the document issued by Social Security, one has simply to enter the access code at the end of the document. Open source	The importance of collecting and accessing as much appropriate and reliable information about a A1 forms as possible.	As an open source and readable in English, it can be easily accessed by another MS to search for information on Portuguese companies and TCNs working in EU countries.
List of social security debtors https://www.seg-social.pt/lista-de-devedores-na-seguranca-social1	Ministry of Labour, Solidarity and Social Security	Publication of lists of Social Security debtors with active tax enforcement proceedings. This list includes debtors who, due to the expiry of the voluntary payment deadline without having fulfilled their obligations and, within the legal time limit and terms, have not requested and framed the payment of the debt in instalments, provided a guarantee or requested its waiver, do not have their tax situation regularised. Open source	The importance of collecting and accessing as much appropriate and reliable information about a company and its debts to Social Security as possible.	As an open source and readable in English, it can be easily accessed by another MS to search for information on Portuguese companies in EU countries.



<p>Consult public works contractors' licences http://www.impic.pt/impic/pt-pt/consultar/empresas-titulares-de-alvara-de-empregado-de-obras-publicas</p>	<p>Institute of Public Markets, Real Estate and Construction</p>	<p>The licence is valid for an indefinite period, without prejudice to the ex-officio control of the fulfilment of the requirements and the payment of the due fees. Open source</p>	<p>The importance of collecting and accessing as much appropriate and reliable information about a construction company as possible.</p>	<p>As an open source and readable in English, it can be easily accessed by another MS to search for information on Portuguese construction companies working in EU countries.</p>
<p>DIRECTORY OF PORTUGUESE COMPANIES https://codigopostal.ciberforma.pt/diretorio-de-empresas/</p>	<p>Postal Code / Ciberforma - Formação, Comércio e Serviços em Informática, Unipessoal Lda.</p>	<p>The Postal Code Portal is a search platform for detailed information on more than 400,000 Portuguese companies from the most diverse sectors of activity. It also allows you to search for geographic information (address, location on the map and geographic coordinates) starting from the full postcode. Open source</p>	<p>The importance of collecting and accessing as much appropriate and reliable information about a company as possible.</p>	<p>As an open source and readable in English, it can be easily accessed by another MS to search for information on Portuguese companies working in EU countries.</p>
<p>Directory of construction and public works companies https://www.directobras.pt/diretorio</p>	<p>Directobras</p>	<p>It allows a simple, fast and direct search of construction and public works companies in Portugal. Open source</p>	<p>The importance of collecting and accessing as much appropriate and reliable information about a construction company as possible.</p>	<p>As an open source and readable in English, it can be easily accessed by another MS to search for information on Portuguese construction companies in EU countries.</p>
<p>Business Directory in Portugal https://www.portugalio.com/empresas/</p>	<p>Portugalio</p>	<p>Search by districts, businesses and postcodes. Open source</p>	<p>The importance of collecting and accessing as much appropriate</p>	<p>As an open source and readable in English, it can be easily accessed by</p>



			and reliable information about a company as possible.	another MS to search for information on Portuguese companies in EU countries.
Consult Temporary Work Companies database https://www.iefp.pt/empresas-trabalho-temporario	Institute for Employment and Vocational Training	Electronic consultation for public access of the National Register of Temporary Work Companies, which identifies licensed companies and those in which the suspension of activity occurs at the request of the company, expiry, termination, revocation of the licence, suspension of activity for non-compliance or application of an ancillary sanction, indicating, for each one, its full name, domicile or registered office and license number. Open source	The importance of collecting and accessing as much appropriate and reliable information about a Temporary Work Company and its licence as possible.	As an open source and readable in English, it can be easily accessed by another MS to search for information on Portuguese Temporary Work Companies in EU countries.
Consultation of entities and corporate acts https://publicacoes.mj.pt/Pesquisa.aspx	Institute of Registry and Notary	Consultation of the constitutive acts of companies, their managers, tax number, addresses and respective changes over time. Open source	The importance of collecting and accessing as much appropriate and reliable information about a company, its managers and acts as possible.	As an open source and readable in English, it can be easily accessed by another MS to search for information on Portuguese companies in EU countries.
Company enquiry https://www.racius.com/empresas/	Racius	Consultation of companies in various sectors of activity	The importance of collecting and accessing as	As an open source and readable in English, it can be



		through a CAE (Economic Activity Code). Open source	much appropriate and reliable information about a company as possible.	easily accessed by another MS to search for information on Portuguese companies in EU countries.
Portuguese electronic passport https://www.pep.pt/	Immigration and Borders Service	Issuing, consultation, rules and characteristics of the document. Open source	The importance of collecting and accessing as much appropriate and reliable information about electronic passports (as a possible means of document fraud) as possible.	As an open source and readable in English, it can be easily accessed by another MS to search for information on document fraud / TCNs working in EU countries.
Check for special revitalisation proceedings and other economic crisis status and procedures https://www.citius.mj.pt/portal/consultas/consultascire.aspx	Ministry of Justice	Consult and check Publicity for special revitalisation proceedings, special payment agreement proceedings, special payment agreement procedures and extraordinary business and insolvency proceedings. Open source	The importance of collecting and accessing as much appropriate and reliable information about a company in crisis as possible.	As an open source and readable in English, it can be easily accessed by another MS to search for information on Portuguese companies in EU countries.

Please list any additional data bases (from outside your Member State), that you are aware of (commercial or govt. owned), that could help you tackle UDW among EU-Mobile workers and TCNs.

PRADO - Online Public Register of Authentic Identity and Travel Documents https://www.consilium.europa.eu/prado/pt/prado-start-page.html	Council of the EU and the European Council	Sharing information on European identity and travel documents	The importance of collecting and accessing as much appropriate and reliable information about identity	
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			documents and passports (as a possible means of document fraud) as possible.	
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Action 2 - Developing the 'ideal' data base

Please list the **type of data** that you would like to have available about the results of inspections in other Member States where infringements against EU-mobile workers and TCN's were discovered, for better targeting/investigating/ cases of UDW among EU-mobile workers and TCNs in your own country. Please feel free to **add any more data that would make your investigation process/case work successful.**

Data fields	Low importance	Medium importance	High importance	In what steps of the investigation process/case work is this data normally needed?
Name of company			x	Investigation process
Owner of company			x	Case work
Address			x	Investigation process
Legal status (company, partnership)		x		Case work
VAT registration number			x	Investigation process
A1 information			x	Investigation process
Name of worker			x	Investigation process
Nationality of worker			x	Investigation process
Information about work visa			x	Case work
Picture of the worker (to verify validity of ID documents)		x		Case work
Name of intermediary		x		Case work
Activity / sector		x		Investigation process

Action 3 – Questionnaires

Please list what type of data/questions that you think could be added to your questionnaires (inspired by questionnaires shared by the PLD participants) to improve detection/prevention of UDW among EU-mobile workers and TCNs. Kindly note that the questionnaires from the participants will be shared with you after 19 June.



Please type in any additional questions that you think should be added to your questionnaire	Please explain the rationale. How would this data help you detect/prevent UDW among EU-mobile workers and TCNs?
What is your motivation for working in this company and in this foreign country?	Insight into possible under-declared work or UDW and tax evasion
Are you in possession of all your documents or have you handed over some originals to this employer?	Understanding of possible entrapment of workers' documents / human trafficking
Do you have freedom of movement to go out at the weekend and on holiday? Can you call home/family whenever you want?	Realise any constraints on workers' mobility and contacts
Have you been informed / do you know the full identification of this company and address of the workplace?	Perception of possible conditioning of information to workers / THB
Do you receive your salary with the right regularity? Do you have unpaid wages? Do they give you a payslip? Does the receipt correctly identify the company?	Awareness of possible UDW, THB or undeclared work as well as tax evasion
Do you receive your salary by cash, bank transfer or which other means?	Insight into possible under-declared work or UDW and tax evasion

Action 4 – infringements lists

Please list any infringements lists available in your Member State	Brief description of the measure. What are the criteria for being listed? Who has access to the register? How does this help you tackle UDW among EU-mobile workers and TCNs?
<p>"Advertising sanctions applied" - ACT - Authority for labour conditions https://portal.act.gov.pt/Pages/Home.aspx https://portal.act.gov.pt/AnexosPDF/SancoesPublicidadeAplicada/Sancoes_acessorias.pdf</p>	<p>Nominal list of companies with offences preventing them from tendering for public support. Contains: Identification of the Offender; Tax number; Sector of activity; Area of Jurisdiction; Characterisation of the Administrative Offence; Sanction Applied; Standard Violated; <i>(Article 562 - Labour Code - Advertising sanctions applied)</i> 1. <i>In the case of a very serious administrative offence or recurrence of a serious administrative offence, committed with intent or gross negligence, the agent is applied the accessory sanction of publicity.</i> 2. <i>In the event of a repeat offence under the previous paragraph, taking into account the serious effects on the employee or the economic benefit derived by the employer</i></p>



from the non-compliance, the following ancillary sanctions may also be applied:

- a. Prohibition of the exercise of activity in the establishment, factory unit or construction site where the offence occurs, for a period of up to two years;*
- b. Deprivation of the right to participate in public tenders or tenders, for a period of up to two years.*
- 3. The publicity of the conviction decision consists of the inclusion in a public register, made available on the website of the service with inspection competence of the ministry responsible for the labour area, of an extract with the characterisation of the administrative offence, the rule violated, the identification of the offender, the sector of activity, the place of commission of the offence and the sanction applied.*

Open source

As an open source and translatable in English, it can be easily accessed by another MS to search for information on Portuguese companies in EU countries.



SPAIN

Action 1 – Mapping of existing data bases

Name of data base and link	Owner of the data base (commercial, gvt. owned – please list the company/authority who owns the DB)	Brief description of the DB. What type of data is collected? Which authorities use it and/or have access to it?	How is it used to tackle UDW in relation to EU-Mobile workers and TCNs?	How do you share/ could you share information between EU Member States about mobile workers and TCNs issues?
Spanish Real Estate, Commercial and Personal Property Registry	Spanish Ministry of Justice	<p>The information provided by the Spanish Registry is accessible to anyone both by accessing personally or online. However, the issuance of the excerpts have costs associated.</p> <p>The Spanish Registry is divided into:</p> <ol style="list-style-type: none"> 1. Real Estate Registry: you may request an excerpt which includes identification of the property, ownership, rights (full ownership, mortgage, usufruct, etc.), and surface or area, nature and boundaries of such property; or mere information on the location —Registry, province and municipality— where either a natural or legal person owns any 	<p>The excerpts from the Real Estate Registry are essentially used to determine who the owner of a working place (normally where construction works are being conducted) is. Although this information is not crucial because usually we identify workers who know the identity of their employers it helps to pull the thread.</p> <p>The excerpts from the Commercial Registry are essentially used in the derivation of responsibility of social insurance obligations (i.e. deriving from UDW). As per the Personal Property Registry, it is not usually used for the purposes of UDW but it could be</p>	<p>https://www.registradores.org/</p>



		<p>registered properties or rights</p> <p>2. Commercial Registry: you may request an excerpt which includes general company's details, share capital, legal representatives –directors and attorneys-in-fact-, registered acts published in the Official Commercial Gazette (<i>Boletín Oficial del Registro Mercantil</i>), filing of annual accounts (balance sheet, income statement, annual report, changes in equity and cash flows) and legalised official books.</p> <p>3. Personal Property Registry: you may request an excerpt which includes all the registered information on a movable property (i.e. airplane, boat, etc.): description, features and encumbrances.</p>	<p>used for example if the driver of a truck/boat is not filed with the Social Insurance and thus, the inspectors request ownership of the truck/boat.</p>	
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Spanish National Securities Market Commission	Spanish Ministry of Economic Affairs and Digital Transformation	<p>The website of the Spanish National Securities Market Commission includes information exclusively related to listed companies accessible to everyone and without cost.</p> <p>The available information includes, among others: individual and consolidated accounts (balance sheet, income statement, annual report, changes in equity and cash flows), board of directors regulations, general shareholders' meeting regulations, among others.</p>	It is essentially used in the derivation of responsibility of social insurance obligations (i.e. deriving from UDW).	https://www.cnmv.es/
Council of the European Union - PRADO -	Council of the European Union	It includes a list of recognised travel documents (third countries, member estates, etc.) and a glossary of terms used in the identification documents	It allows identification of correct labour documentation situations divided by countries.	https://www.consilium.europa.eu/prado/en/prado-recognised-documents.html
EDISON	Netherlands Police	It includes a variety of identification cards examples and characteristics (national passports per country, ID cards per country, recognised travel documents, etc.).	It allows identification of possible ID falsifications.	https://www.edisontd.nl/
AXESOR	Private company	The website provides a variety of information from Spanish companies (balance sheets, by-laws, directors, financial	It is essentially used in the derivation of responsibility of social insurance	https://www.axesor.es



		information, etc.) and self-employed	obligations (e.g. deriving from UDW).	EUROPEAN LABOUR AUTHORITY
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Please list any additional data bases (from outside your Member State), that you are aware of (commercial or govt. owned), that could help you tackle UDW among EU-Mobile workers and TCNs.

Action 2 - Developing the 'ideal' data base

Please list the **type of data** that you would like to have available about the results of inspections in other Member States where infringements against EU-mobile workers and TCN's were discovered, for better targeting/investigating/ cases of UDW among EU-mobile workers and TCNs in your own country. Please feel free to **add any more data that would make your investigation process/case work successful.**

Data fields	Low importance	Medium importance	High importance	In what steps of the investigation process/case work is this data normally needed?
Name of company			x	Prior to visit to the working site
Owner of company	x			Only in case of needing to derive responsibility
Address			x	Prior to visit to the working site
Legal status (company, partnership)				
VAT registration number			x	Prior to visit to the working site
A1 information			x	Prior to visit to the working site
Name of worker			x	Prior to visit to the working site
Nationality of worker			x	Prior to visit to the working site
Information about work visa			x	Prior to visit to the working site
Picture of the worker (to verify validity of ID documents)	x			This information is to be verified during the visit with the ID document shown and having the worker face to face
Name of intermediary				

Action 4- Infringements lists

Please note that this list is not exhaustive and it only highlights the most relevant infringements in Spain.



Severity of infringement	Description of infringement
Serious	Working in Spain without working authorisation in place, and when the worker/self-employed doesn't have a valid residence authorisation in place.
	Not filing for registration of employees or requesting it as a consequence of an inspection outside the stipulated time limit. One sanction per employee in that situation.
	Not filing for registration or requesting it as a consequence of an inspection outside the stipulated time limit.
	Communication of the posted-worker after the start of the activity or not designating representative in Spain for information purposes.
	Not having available in Spain during the posting the relevant documentation relating to such posting.
	Not communicating to the labour authority the severe, very severe or mortal working accidents occurred during posting.
	Not providing the Labour and Social Security Inspection with the required documentation during posting or not having it translated.
Very serious	Employing workers without residence and working authorisation in place. One sanction per foreign worker.
	Not filing for registration of employees, who are beneficiaries of social benefits incompatible with work, prior to the start of the activity/work. One sanction per employee in that situation.
	Employing foreign workers without working authorisation in place. One sanction per foreign worker.
	Not communicating the posting, as well as the falsehood or hiding of posting details.
	Fraudulent posting of workers by companies/employers who do not carry out substantive activities in their home countries, as well as the fraudulent posting of workers who do not usually carry out their work in the Member Estate of origin.
Minor/ Serious/Very serious	Not guaranteeing posted workers in Spain the working conditions required by Spanish law (art. 3 Law 45/1999).