

Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (recast)

CHAPTER I

GENERAL PROVISIONS

- Article 1 (1) This Regulation lays down the conditions under which the...
- Article 2 (1) For the purposes of this Regulation, the following definitions...
- Article 3 The competent authorities are the authorities in whose name this...
- Article 4 (1) Each Member State shall designate a single central liaison...
- Article 5 Where a liaison department or a competent official sends or...
- Article 6 Where a liaison department or a competent official receives a...

CHAPTER II

EXCHANGE OF INFORMATION ON REQUEST

SECTION 1

Request for information and for administrative enquiries

- Article 7 (1) At the request of the requesting authority, the requested...
- Article 8 Requests for information and for administrative enquiries pursuant to Article...
- Article 9 (1) At the request of the requesting authority, the requested...

SECTION 2

Time limit for providing information

- Article 10 The requested authority shall provide the information referred to in...
- Article 11 In certain special categories of cases, time limits which are...
- Article 12 Where the requested authority is unable to respond to the...

CHAPTER III

EXCHANGE OF INFORMATION WITHOUT PRIOR REQUEST

- Article 13 (1) The competent authority of each Member State shall, without...
- Article 14 (1) The following shall be determined in accordance with the...
- Article 15 The competent authorities of the Member States shall, by spontaneous...

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010. (See end of Document for details)

CHAPTER IV

FEEDBACK

- Article 16 Where a competent authority provides information pursuant to Article 7...

CHAPTER V

STORAGE AND EXCHANGE OF SPECIFIC INFORMATION

- Article 17 (1) Each Member State shall store in an electronic system...
Article 18 To enable the information referred to in Article 17 to...
Article 19 Member States shall ensure that the information available in the...
Article 20 (1) The information referred to in Article 17 shall be...
Article 21 (1) Every Member State shall grant the competent authority of...
Article 21a (1) Every Member State shall grant the competent authority of any...
Article 22 (1) In order to provide a reasonable level of assurance...
Article 23 Member States shall ensure that the VAT identification number, referred...
Article 24 Where, for the purposes of Articles 17 to 21a, the competent...

CHAPTER VI

REQUEST FOR ADMINISTRATIVE NOTIFICATION

- Article 25 The requested authority shall, at the request of the requesting...
Article 26 Requests for notification, mentioning the subject of the instrument or...
Article 27 The requested authority shall inform the requesting authority immediately of...

CHAPTER VII

PRESENCE IN ADMINISTRATIVE OFFICES AND DURING ADMINISTRATIVE ENQUIRIES AND ADMINISTRATIVE ENQUIRIES CARRIED OUT JOINTLY

- Article 28 (1) By agreement between the requesting authority and the requested...

CHAPTER VIII

SIMULTANEOUS CONTROLS

- Article 29 Member States may agree to conduct simultaneous controls whenever they...
Article 30 (1) A Member State shall identify independently the taxable persons...

CHAPTER IX

PROVIDING INFORMATION TO TAXABLE PERSONS

- Article 31 (1) The competent authorities of each Member State shall ensure...
- Article 32 (1) The Commission shall, on the basis of the information...

CHAPTER X

EUROFISC

- Article 33 (1) In order to promote and facilitate multilateral cooperation in...
- Article 34 (1) Member States shall participate in the Eurofisc working fields...
- Article 35 The Commission shall provide Eurofisc with technical and logistical support....
- Article 36 (1) The competent authorities of each Member State shall designate...
- Article 37 The Eurofisc chairperson shall submit an annual report on the...

CHAPTER XI

PROVISIONS CONCERNING THE SPECIAL SCHEMES IN CHAPTER 6 OF TITLE XII OF DIRECTIVE 2006/112/EC

SECTION 1

Provisions applicable until 31 December 2014

- Article 38 The following provisions shall apply concerning the special scheme provided...
- Article 39 (1) The information provided by the taxable person not established...
- Article 40 (1) The return with the details set out in Article...
- Article 41 (1) The Member State of identification shall ensure that the...
- Article 42 Member States shall notify by electronic means the competent authorities...

SECTION 2

Provisions applicable from 1 January 2015

- Article 43 The following provisions shall apply concerning the special schemes provided...
- Article 44 (1) The information provided by the taxable person not established...
- Article 45 (1) The return with the details set out in Articles...
- Article 46 (1) The Member State of identification shall ensure that the...
- Article 47 Member States shall notify by electronic means the competent authorities...

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CHAPTER XII

EXCHANGE AND CONSERVATION OF INFORMATION IN THE CONTEXT OF THE PROCEDURE FOR THE REFUND OF VAT TO TAXABLE PERSONS NOT ESTABLISHED IN THE MEMBER STATE OF REFUND BUT ESTABLISHED IN ANOTHER MEMBER STATE

Article 48 (1) Where the competent authority of the Member State of...

CHAPTER XIII

RELATIONS WITH THE COMMISSION AND OTHER INSTITUTIONS, BODIES, OFFICES AND AGENCIES OF THE UNION

Article 49 (1) The Member States and the Commission shall examine and...

CHAPTER XIV

RELATIONS WITH THIRD COUNTRIES

Article 50 (1) When the competent authority of a Member State receives...

CHAPTER XV

CONDITIONS GOVERNING THE EXCHANGE OF INFORMATION

Article 51 (1) Information communicated pursuant to this Regulation shall, as far...

Article 52 Requests for assistance, including requests for notification, and attached documents...

Article 53 The Commission and the Member States shall ensure that such...

Article 54 (1) The requested authority in one Member State shall provide...

Article 55 (1) Information communicated or collected in any form pursuant to...

Article 56 Reports, statements and any other documents, or certified true copies...

Article 57 (1) For the purpose of applying this Regulation, Member States...

CHAPTER XVI

FINAL PROVISIONS

Article 58 (1) The Commission shall be assisted by the Standing Committee...

Article 59 (1) By 1 November 2013 and thereafter every five years,...

Article 60 (1) This Regulation shall be without prejudice to the fulfilment...

Article 61 Regulation (EC) No 1798/2003 shall be repealed with effect from...

Article 62 This Regulation shall enter into force on the 20th day...

Signature

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ANNEX I

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ANNEX II

ANNEX III

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- (1) Opinion of 5 May 2010 (not yet published in the Official Journal).
- (2) Opinion of 17 February 2010 (not yet published in the Official Journal).
- (3) OJ L 264, 15.10.2003, p. 1.
- (4) OJ L 347, 11.12.2006, p. 1.
- (5) OJ L 44, 20.2.2008, p. 23.
- (6) OJ L 281, 23.11.1995, p. 31.
- (7) OJ L 184, 17.7.1999, p. 23.

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