

Commission Regulation (EC) No 1982/2004 of 18 November 2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No 1901/2000 and (EEC) No 3590/92

CHAPTER 2

COMMUNICATION OF INFORMATION BY THE TAX ADMINISTRATION

Article 4

1 The parties responsible for providing the information for the Intrastat System have the obligation to prove, at the request of the national authority, the correctness of the provided statistical information.

2 The obligation according to paragraph 1 is limited to data which the provider of statistical information has to deliver to the competent tax administration in connection with his or her intra-Community movements of goods.

Article 5

1 The tax administration responsible in each Member State shall provide to the national authorities the following information in order to identify the persons who have declared goods for fiscal purposes:

- a full name of the natural or legal person;
- b full address including post code;
- c identification number according to Article 9(1)(a) of Regulation (EC) No 638/2004.

2 The tax administration responsible in each Member State shall provide to the national authorities for each natural or legal person in accordance with Directive 77/388/EEC⁽¹⁾:

- a the taxable amount of intra-Community acquisitions and deliveries of goods;
- b the tax period.

Article 6

The additional information referred to in Article 8(2)(b) of Regulation (EC) No 638/2004 concerns at least the national VIES data (VAT Information Exchange System data).

Status: This is the original version (as it was originally adopted).

- (1) [OJ L 145, 13.6.1977, p. 1](#). Directive as last amended by Directive 2004/66/EC ([OJ L 168, 1.5.2004, p. 35](#)).