

Council Regulation (EU) 2017/2454 of 5 December 2017  
amending Regulation (EU) No 904/2010 on administrative  
cooperation and combating fraud in the field of value added tax

- Article 1 Regulation (EU) No 904/2010 is amended as follows: in Article...
- Article 2 This Regulation shall enter into force on the twentieth day...
- Signature

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**Changes to legislation:** There are currently no known outstanding effects for the Council Regulation (EU) 2017/2454. (See end of Document for details)

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- (1) Opinion of 30 November 2017 (not yet published in the Official Journal).
- (2) [OJ C 345, 13.10.2017, p. 79](#).
- (3) Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax ([OJ L 268, 12.10.2010, p. 1](#)).
- (4) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ([OJ L 347, 11.12.2006, p. 1](#)).
- (5) Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods (see page 7 of this Official Journal).

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