

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 III

EXCHANGE OF INFORMATION WITHOUT PRIOR REQUEST

Article 13

1 The competent authority of each Member State shall, without prior request, forward the information referred to in Article 1 to the competent authority of any other Member State concerned, in the following cases:

- a where taxation is deemed to take place in the Member State of destination and the information provided by the Member State of origin is necessary for the effectiveness of the control system of the Member State of destination;
- b where a Member State has grounds to believe that a breach of VAT legislation has been committed or is likely to have been committed in the other Member State;
- c where there is a risk of tax loss in the other Member State.

2 The exchange of information without prior request shall either be automatic, in accordance with Article 14, or spontaneous, in accordance with Article 15.

[^{F13} The information shall be forwarded by means of standard forms except in the cases referred to in Article 50 or in specific cases when the respective competent authorities deem other secure means more appropriate and agree to use them.

The Commission shall adopt by means of implementing acts the standard forms. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).]

Textual Amendments

- F1** Substituted by [Council Regulation \(EU\) 2018/1541 of 2 October 2018 amending Regulations \(EU\) No 904/2010 and \(EU\) 2017/2454 as regards measures to strengthen administrative cooperation in the field of value added tax.](#)

Article 14

1 The following shall be determined in accordance with the procedure provided for in Article 58(2):

- a the exact categories of information subject to automatic exchange;
- b the frequency of the automatic exchange for each category of information; and
- c the practical arrangements for the automatic exchange of information.

A Member State may abstain from taking part in the automatic exchange of information with respect to one or more categories where the collection of information for such exchange would require the imposition of new obligations on persons liable for VAT or would impose a disproportionate administrative burden on the Member State.

The results of the automatic exchange of information for each category shall be reviewed once a year by the Committee referred to in Article 58(1), so as to ensure that this type

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*Changes to legislation: There are currently no known outstanding effects for the
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of exchange takes place only where it is the most efficient means for the exchange of information.

2 As from 1 January 2015, the competent authority of each Member State shall, in particular, exchange information automatically in order to enable Member States of consumption to ascertain whether taxable persons not established in their territory declare and correctly pay the VAT due with regard to telecommunication services, broadcasting services and electronically supplied services, regardless of whether those taxable persons make use of the special scheme provided for in Section 3 of Chapter 6 of Title XII of Directive 2006/112/EC. The Member State of establishment shall inform the Member State of consumption of any discrepancies of which it becomes aware.

Article 15

The competent authorities of the Member States shall, by spontaneous exchange, forward to the competent authorities of the other Member States any information referred to in Article 13(1) which has not been forwarded under the automatic exchange referred to in Article 14 of which they are aware and which they consider may be useful to those competent authorities.

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