

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 X

**EUROFISC**

*Article 33*

1 In order to promote and facilitate multilateral cooperation in the fight against VAT fraud, this Chapter establishes a network for the swift exchange of targeted information between Member States hereinafter called 'Eurofisc'.

2 Within the framework of Eurofisc, Member States shall:

- a establish a multilateral early warning mechanism for combating VAT fraud;
- b coordinate the swift multilateral exchange of targeted information in the subject areas in which Eurofisc will operate (hereinafter 'Eurofisc working fields');
- c coordinate the work of the Eurofisc liaison officials of the participating Member States in acting on warnings received.

*Article 34*

1 Member States shall participate in the Eurofisc working fields of their choice and may also decide to terminate their participation therein.

2 Member States having chosen to take part in a Eurofisc working field shall actively participate in the multilateral exchange of targeted information between all participating Member States.

3 Information exchanged shall be confidential, as provided for in Article 55.

*Article 35*

The Commission shall provide Eurofisc with technical and logistical support. The Commission shall not have access to the information referred to in Article 1, which may be exchanged over Eurofisc.

*Article 36*

1 The competent authorities of each Member State shall designate at least one Eurofisc liaison official. Eurofisc liaison officials shall be competent officials within the meaning of Article 2(1)(c) and shall carry out the activities referred to in Article 33(2). They shall remain answerable only to their national administrations.

2 The liaison officials of the Member States participating in a particular Eurofisc working field (hereinafter 'participating Eurofisc liaison officials') shall designate a coordinator (hereinafter 'Eurofisc working field coordinator'), among the participating Eurofisc liaison officials, for a limited period of time. Eurofisc working field coordinators shall:

- a collate the information received from the participating Eurofisc liaison officials and make all information available to the other participating Eurofisc liaison officials. The information shall be exchanged by electronic means;
- b ensure that the information received from the participating Eurofisc liaison officials is processed, as agreed by the participants in the working field, and make the result available to the participating Eurofisc liaison officials;

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**Status:** Point in time view as at 07/10/2010.

**Changes to legislation:** There are currently no known outstanding effects for the  
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- c provide feedback to the participating Eurofisc liaison officials.

*Article 37*

Eurofisc working field coordinators shall submit an annual report of the activities of all working fields to the Committee referred to in Article 58(1).

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**Changes to legislation:**

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