

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 **U.K.**

EUROFISC

Article 33 **U.K.**

[^{F1} In order to promote and facilitate multilateral cooperation in the fight against VAT fraud, this Chapter establishes a network for the swift exchange, processing and analysis of targeted information on cross-border fraud between Member States and for the coordination of any follow-up actions ('Eurofisc').]

- 2 Within the framework of Eurofisc, Member States shall:
- a establish a multilateral early warning mechanism for combating VAT fraud;
 - [^{F1}b carry out and coordinate the swift multilateral exchange and the joint processing and analysis of targeted information on cross-border fraud in the subject areas in which Eurofisc operates ('Eurofisc working fields');
 - c coordinate the work of the Eurofisc liaison officials as referred to in Article 36(1) of the participating Member States in acting on warnings and information received;]
 - [^{F2}d coordinate participating Member States' administrative enquiries of fraud identified by the Eurofisc liaison officials as referred to in Article 36(1) without the power to require Member States to carry out administrative enquiries.]

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.](#)
- F2** Inserted 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 34 **U.K.**

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

[^{F12} Member States having chosen to take part in a Eurofisc working field shall actively participate in the multilateral exchange and the joint processing and analysis of targeted information on cross-border fraud between all participating Member States and in the coordination of any follow-up actions.]

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

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

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.

[^{F1}Article 35 U.K.]

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, except in the circumstances provided for in Article 55(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 36 U.K.]

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.

[^{F2}1a The liaison officials of the Member States shall designate a Eurofisc chairperson among the Eurofisc liaison officials, for a limited period of time.

The liaison officials of the Member States shall:

- a agree on the establishment and termination of Eurofisc working fields;
- b examine any issues relating to the operational functioning of Eurofisc;
- c assess, at least on a yearly basis, the effectiveness and efficiency of the operation of Eurofisc activities;
- d approve the annual report, referred to in Article 37.]

[^{F1}2 The liaison officials of the Member States participating in a particular Eurofisc working field ('participating Eurofisc liaison officials') shall designate a 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 as agreed by the working field participants and shall make all information available to the other participating Eurofisc liaison officials; this information shall be exchanged by electronic means;
- b ensure that the information received from the participating Eurofisc liaison officials is processed and analysed together with the relevant targeted information on cross-border fraud communicated or collected pursuant to this Regulation, as agreed by the participants in the working field, and shall make the result available to all participating Eurofisc liaison officials;
- c provide feedback to all participating Eurofisc liaison officials;
- d submit an annual report on the activities of the working field to the liaison officials of the Member States.]

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

[^{F23} Eurofisc working field coordinators may request relevant information from the European Union Agency for Law Enforcement Cooperation (‘Europol’) and the European Anti-Fraud Office (‘OLAF’). For this purpose and as agreed by the working field participants they may send them as much information as necessary in order to receive the requested information.

4 Eurofisc working field coordinators shall make the information received from Europol and OLAF available to the other participating Eurofisc liaison officials; this information shall be exchanged by electronic means.

5 Eurofisc working field coordinators shall also ensure that the information received from Europol and OLAF, is processed and analysed together with the relevant targeted information communicated or collected pursuant to this Regulation, as agreed by the working field participants, and shall make the results available to the participating Eurofisc liaison officials.]

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.](#)
- F2** Inserted 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.](#)

[^{F1} Article 37 **U.K.**

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

The Commission shall adopt by means of implementing acts the procedural arrangements in relation to Eurofisc. 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.](#)

Changes to legislation:

There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, CHAPTER X.