

Council Regulation (EC) No 1798/2003 of 7 October 2003
on administrative cooperation in the field of value added
tax and repealing Regulation (EEC) No 218/92 (repealed)

CHAPTER II

EXCHANGE OF INFORMATION ON REQUEST

Section 4

Simultaneous controls

Article 13

1 A Member State shall identify independently the taxable persons whom it intends to propose for a simultaneous control. The competent authority of that Member State shall notify the competent authority in the other Member States concerned of the cases proposed for simultaneous controls. It shall give reasons for its choice, as far as possible, by providing the information which led to its decision. It shall specify the period of time during which such controls should be conducted.

2 The Member States concerned shall then decide whether they wish to take part in the simultaneous controls. On receipt of a proposal for a simultaneous control, the competent authority of the Member State shall confirm its agreement or communicate its reasoned refusal to its counterpart authority.

3 Each competent authority of the Member States concerned shall appoint a representative to be responsible for supervising and coordinating the control operation.