

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tax and repealing Regulation (EEC) No 218/92 (repealed)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 V

**STORAGE AND EXCHANGE OF INFORMATION  
SPECIFIC TO INTRA-COMMUNITY TRANSACTIONS**

*Article 25*

- 1 Where the competent authority of a Member State is obliged to grant access to information under Articles 23 and 24, it shall do so as soon as possible and within three months at the latest of the end of the calendar quarter to which the information relates.
- 2 By way of derogation from paragraph 1, where information is added to a database in the circumstances provided for in Article 22, access to such additional information shall be granted as quickly as possible and no later than three months from the end of the quarter in which it was collected.
- 3 The conditions under which access to the corrected information may be granted shall be laid down in accordance with the procedure referred to in Article 44(2).