

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tax and repealing Regulation (EEC) No 218/92 (repealed)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

**CONDITIONS GOVERNING THE EXCHANGE OF INFORMATION**

*Article 38*

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**Textual Amendments applied to the whole legislation**

- F1** Repealed by [Council Regulation \(EU\) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax \(recast\)](#).

**Changes to legislation:**

There are currently no known outstanding effects for the Council Regulation (EC) No 1798/2003 (repealed), Article 38.