

Status: Point in time view as at 31/12/2020.

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

^{F1}ANNEX I

Textual Amendments

- F1** Deleted 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}
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ANNEX II

REPEALED REGULATION AND SUCCESSIVE AMENDMENTS

Council Regulation (EC) No 1798/2003	OJ L 264, 15.10.2003, p. 1.
Council Regulation (EC) No 885/2004	OJ L 168, 1.5.2004, p. 1.
Council Regulation (EC) No 1791/2006	OJ L 363, 20.12.2006, p. 1.
Council Regulation (EC) No 143/2008	OJ L 44, 20.2.2008, p. 1.
Council Regulation (EC) No 37/2009	OJ L 14, 20.1.2009, p. 1.

ANNEX III

CORRELATION TABLE

Regulation (EC) No 1798/2003	This Regulation
First and second subparagraphs of Article 1(1)	First and second subparagraphs of Article 1(1)
Third subparagraph of Article 1(1)	—
Fourth subparagraph of Article 1(1)	Article 1(4)
Article 1(2)	Article 1(3)
Article 2(1)(1)	Article 3
Article 2(1)(2)	Article 2(1)(a)
Article 2(1)(3)	Article 2(1)(b)
Article 2(1)(4)	Article 2(1)(c)
Article 2(1)(5)	Article 2(1)(d)
Article 2(1)(6)	Article 2(1)(e)
Article 2(1)(7)	Article 2(1)(f)

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Article 2(1)(8)	Article 2(1)(g)
Article 2(1)(9)	Article 2(1)(h)
Article 2(1)(10)	Article 2(1)(i)
Article 2(1)(11)	Article 2(1)(j)
Article 2(1)(12)	Article 2(1)(k)
Article 2(1)(13)	Article 2(1)(l)
Article 2(1)(14)	—
Article 2(1)(15)	Article 2(1)(m)
Article 2(1)(16)	Article 2(1)(n)
Article 2(1)(17)	—
Article 2(1)(18)	Article 2(1)(p)
Article 2(1)(19)	Article 2(1)(q)
Article 2(2)	Article 2(2)
Article 3(1)	—
Article 3(2)	Article 4(1)
Article 3(3)	Article 4(2)
Article 3(4)	Article 4(3)
Article 3(5)	Article 4(4)
Article 3(6)	Article 5
Article 3(7)	Article 6
Article 4	—
Article 5(1)	Article 7(1)
Article 5(2)	Article 7(2)
Article 5(3)	Up to 31 December 2014: Article 7(3) From 1 January 2015: Article 7(4)
Article 5(4)	Article 7(5)
Article 6	Article 8
Article 7	Article 9
Article 8	Article 10
Article 9	Article 11
Article 10	Article 12
Article 11	Article 28
Article 12	Article 29
Article 13	Article 30

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Article 14	Article 25
Article 15	Article 26
Article 16	Article 27
Article 17 first subparagraph	Article 13(1)
Article 17 second subparagraph	Article 14(2)
Article 18	First subparagraph of Article 14(1)
Article 19	—
Article 20	—
Article 21	Second subparagraph of Article 14(1)
First subparagraph of Article 22(1)	Article 17(1)(a)
Second subparagraph of Article 22(1)	Article 18
Article 22(2)	Article 19
First paragraph of Article 23	Article 21(2)(a) and (b)
Second paragraph of Article 23	Second subparagraph of Article 21(2)
First paragraph of Article 24, point (1)	Article 21(2)(c)
First paragraph of Article 24, point (2)	Article 21(2)(d)
Second paragraph of Article 24	Second subparagraph of Article 21(2)
Article 25(1)	Article 20(1)
Article 25(2)	Article 20(2)
Article 25(3)	—
Article 26	Article 24 first subparagraph
Article 27(1)	Article 17(1)(b)
Article 27(2)	Article 17(1)(b) and Article 21(1)
Article 27(3)	Article 17(1)(b) and Article 21(1)
Article 27(4)	Article 31
Article 27(5)	Article 24
Article 28	Up to 31 December 2014: Article 38 From 1 January 2015: Article 43
Article 29	Up to 31 December 2014: Article 39 From 1 January 2015: Article 44
Article 30	Up to 31 December 2014: Article 40 From 1 January 2015: Article 45
Article 31	Article 17(1)(d)
Article 32	Up to 31 December 2014: Article 41 From 1 January 2015: Article 46
Article 33	Up to 31 December 2014: Article 42

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	From 1 January 2015: Article 47
Article 34	—
Article 34a	Article 48
Article 35	Article 49
Article 36	Article 50
Article 37	Article 51(1)
Article 38	Article 52
Article 39	Article 53
Article 40	Article 54
Article 41	Article 55
Article 42	Article 56
Article 43	Article 57
Article 44	Article 58
Article 45	Article 59
Article 46	Article 60
Article 47	Article 61
Article 48	Article 62

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