

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 III

EXCHANGE OF INFORMATION WITHOUT PRIOR REQUEST

Article 15

The competent authorities of the Member States shall, by spontaneous exchange, forward to the competent authorities of the other Member States any information referred to in Article 13(1) which has not been forwarded under the automatic exchange referred to in Article 14 of which they are aware and which they consider may be useful to those competent authorities.

Changes to legislation:

There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, Article 15.