

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 I

GENERAL PROVISIONS

Article 2

- 1 For the purposes of this Regulation, the following definitions shall apply:
- a ‘central liaison office’ means the office which has been designated pursuant to Article 4(1) with principal responsibility for contacts with other Member States in the field of administrative cooperation;
 - b ‘liaison department’ means any office other than the central liaison office which has been designated as such by the competent authority pursuant to Article 4(2) to exchange directly information on the basis of this Regulation;
 - c ‘competent official’ means any official who can directly exchange information on the basis of this Regulation for which he has been authorised pursuant to Article 4(3);
 - d ‘requesting authority’ means the central liaison office, a liaison department or any competent official of a Member State who makes a request for assistance on behalf of the competent authority;
 - e ‘requested authority’ means the central liaison office, a liaison department or any competent official of Member State who receives a request for assistance on behalf of the competent authority;
 - f ‘intra-Community transactions’ means the intra-Community supply of goods or services;
 - g ‘intra-Community supply of goods’ means any supply of goods which must be declared in the recapitulative statement provided for in Article 262 of Directive 2006/112/EC;
 - h ‘intra-Community supply of services’ means any supply of services which must be declared in the recapitulative statement provided for in Article 262 of Directive 2006/112/EC;
 - i ‘intra-Community acquisition of goods’ means the acquisition of the right pursuant to Article 20 of Directive 2006/112/EC to dispose as owner of moveable tangible property;
 - j ‘VAT identification number’ means the number provided for in Articles 214, 215 and 216 of Directive 2006/112/EC;
 - k ‘administrative enquiry’ means all the controls, checks and other action taken by Member States in the performance of their duties with a view to ensuring proper application of VAT legislation;
 - l ‘automatic exchange’ means the systematic communication of predefined information to another Member State, without prior request;
 - m ‘spontaneous exchange’ means the non-systematic communication, at any moment and without prior request, of information to another Member State;
 - n ‘person’ means:
 - (i) a natural person;
 - (ii) a legal person;

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, Article 2. (See end of Document for details)

- (iii) where the legislation in force so provides, an association of persons recognised as having the capacity to perform legal acts but lacking the legal status of a legal person; or
- (iv) any other legal arrangement of whatever nature and form, which has legal personality or not, and conducts transactions which are subject to VAT;
- o ‘automated access’ means the possibility of access without delay to an electronic system in order to consult certain information contained therein;
- p ‘by electronic means’ means using electronic equipment for the processing (including digital compression) and storage of data, and employing wires, radio transmission, optical technologies or other electromagnetic means;
- q ‘CCN/CSI network’ means the common platform based on the common communication network (hereinafter the ‘CCN’) and common system interface (hereinafter the ‘CSI’), developed by the Union to ensure all transmissions by electronic means between competent authorities in the area of customs and taxation;
- r ‘simultaneous control’ means coordinated checks on the tax situation of a taxable person or related taxable persons, organised by two or more participating Member States with common or complementary interests.

2 From 1 January 2015, the definitions contained in Articles 358, 358a and 369a of Directive 2006/112/EC shall also apply for the purposes of this Regulation.

Changes to legislation:

There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, Article 2.