

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 V

STORAGE AND EXCHANGE OF SPECIFIC INFORMATION

Article 21

1 Every Member State shall grant the competent authority of any other Member State automated access to the information stored pursuant to Article 17.

[^{F1}1a Every Member State shall grant its officials who check the requirements provided for in Article 143(2) of Directive 2006/112/EC access to the information referred to in points (a) to (c) of Article 17(1) of this Regulation for which automated access is granted by the other Member States.]

2 With respect to the information referred to in Article 17(1)(a), at least the following details shall be accessible:

- a VAT identification numbers issued by the Member State receiving the information;
- b the total value of all intra-Community supplies of goods and the total value of all intra-Community supplies of services to persons holding a VAT identification number referred to in point (a) by all operators identified for the purposes of VAT in the Member State providing the information;
- [^{F2}c the VAT identification numbers of the persons who carried out the supplies of goods and services referred to in point (b) and the VAT identification numbers of the persons who submitted information in accordance with Article 262(2) of Directive 2006/112/EC about the persons holding a VAT identification number referred to in point (a);]
- d the total value of the supplies of goods and services referred to in point (b) from each person referred to in point (c) to each person holding a VAT identification number referred to in point (a);
- [^{F2}e the total value of the supplies of goods and services referred to in point (b) from each person referred to in point (c) to each person holding a VAT identification number issued by another Member State and, for each person who submitted information in accordance with Article 262(2) of Directive 2006/112/EC, his VAT identification number and the information he submitted about each person holding a VAT identification number issued by another Member State, under the following conditions:]
 - (i) [^{F3}access is in connection with an investigation into suspected fraud or is to detect fraud;
 - (ii) access is through a Eurofisc liaison official, as referred to in Article 36(1), who holds a personal user identification for the electronic systems allowing access to this information.]
 - (iii) [^{F4}.]

The values referred to in points (b), (d) and (e) shall be expressed in the currency of the Member State providing the information and shall relate to the periods for submission of the recapitulative statements specific to each taxable person which are established in accordance with Article 263 of Directive 2006/112/EC.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, Article 21. (See end of Document for details)

[^{F1}2a With respect to the information referred to in point (f) of Article 17(1), the following details shall be accessible:

- a the VAT identification numbers issued by the Member State receiving the information;
- b the VAT identification numbers of the importer or of his tax representative who supplies the goods to persons holding a VAT identification number referred to in point (a) of this paragraph;
- c the country of origin, the country of destination, the commodity code, the total amount and the net weight of the imported goods followed by an intra-Community supply of goods from each person referred to in point (b) of this paragraph to each person holding a VAT identification number referred to in point (a) of this paragraph;
- d the country of origin, the country of destination, the commodity code, the currency, the total amount, exchange rate, the item price and the net weight of the imported goods followed by an intra-Community supply of goods from each person referred to in point (b) of this paragraph to each person holding a VAT identification number issued by another Member State under the following conditions:
 - (i) access is in connection with an investigation into suspected fraud or is to detect fraud;
 - (ii) access is through a Eurofisc liaison official, as referred to in Article 36(1), who holds a personal user identification for the electronic systems allowing access to this information.

The values referred to in points (c) and (d) of the first subparagraph shall be expressed in the currency of the Member State providing the information and shall relate to each goods item of the customs declaration submitted.]

[^{F3} The Commission shall determine by means of implementing acts the practical arrangements as regards the conditions provided for in point (e) of paragraph 2, and in point (d) of paragraph 2a, of this Article in order to enable the Member State providing the information to identify the Eurofisc liaison official accessing the information. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 58(2).]

Textual Amendments

- F1** Inserted 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.
- F2** Substituted by Council Regulation (EU) 2018/1909 of 4 December 2018 amending Regulation (EU) No 904/2010 as regards the exchange of information for the purpose of monitoring the correct application of call-off stock arrangements.
- F3** Substituted 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.
- F4** 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.

Changes to legislation:

There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, Article 21.