

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 22

1 In order to provide a reasonable level of assurance to tax administrations with regard to the quality and reliability of the information available through the electronic system referred to in Article 17, Member States shall adopt the measures necessary to ensure that the data provided by taxable persons and non-taxable legal persons for their identification for VAT purposes in accordance with Article 214 of Directive 2006/112/EC, are, in their assessment, complete and accurate.

Member States shall implement procedures for checking these data as determined by the results of their risk assessment. The checks shall be carried out, in principle, prior to identification for VAT purposes or, where only preliminary checks are conducted before such identification, no later than six months from such identification.

2 The Member States shall inform the Committee referred to in Article 58(1) of the measures implemented at national level to ensure the quality and reliability of the information in accordance with paragraph 1.

Changes to legislation:

There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, Article 22.