

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 IX

PROVIDING INFORMATION TO TAXABLE PERSONS

Article 31

1 The competent authorities of each Member State shall ensure that persons involved in the intra-Community supply of goods or of services and non-established taxable persons supplying telecommunication services, broadcasting services and electronically supplied services, in particular those referred to in Annex II to Directive 2006/112/EC, are allowed to obtain, for the purposes of such transactions, confirmation by electronic means of the validity of the VAT identification number of any specified person as well as the associated name and address. This information shall correspond to the data referred to in Article 17.

2 Each Member State shall provide confirmation by electronic means of the name and address of the person to whom the VAT identification number has been issued in accordance with its national data protection rules.

3 During the period provided for in Article 357 of Directive 2006/112/EC, paragraph 1 of this Article shall not apply to non-established taxable persons supplying telecommunication services and radio and television broadcasting services.

Changes to legislation:

There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, Article 31.