

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 X

**EUROFISC**

*Article 36*

1 The competent authorities of each Member State shall designate at least one Eurofisc liaison official. Eurofisc liaison officials shall be competent officials within the meaning of Article 2(1)(c) and shall carry out the activities referred to in Article 33(2). They shall remain answerable only to their national administrations.

2 The liaison officials of the Member States participating in a particular Eurofisc working field (hereinafter ‘participating Eurofisc liaison officials’) shall designate a coordinator (hereinafter ‘Eurofisc working field coordinator’), among the participating Eurofisc liaison officials, for a limited period of time. Eurofisc working field coordinators shall:

- a collate the information received from the participating Eurofisc liaison officials and make all information available to the other participating Eurofisc liaison officials. The information shall be exchanged by electronic means;
- b ensure that the information received from the participating Eurofisc liaison officials is processed, as agreed by the participants in the working field, and make the result available to the participating Eurofisc liaison officials;
- c provide feedback to the participating Eurofisc liaison officials.