

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.

[<sup>F1</sup>1a The liaison officials of the Member States shall designate a Eurofisc chairperson among the Eurofisc liaison officials, for a limited period of time.

The liaison officials of the Member States shall:

- a agree on the establishment and termination of Eurofisc working fields;
- b examine any issues relating to the operational functioning of Eurofisc;
- c assess, at least on a yearly basis, the effectiveness and efficiency of the operation of Eurofisc activities;
- d approve the annual report, referred to in Article 37.]

[<sup>F2</sup>2 The liaison officials of the Member States participating in a particular Eurofisc working field ('participating Eurofisc liaison officials') shall designate a 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 as agreed by the working field participants and shall make all information available to the other participating Eurofisc liaison officials; this information shall be exchanged by electronic means;
- b ensure that the information received from the participating Eurofisc liaison officials is processed and analysed together with the relevant targeted information on cross-border fraud communicated or collected pursuant to this Regulation, as agreed by the participants in the working field, and shall make the result available to all participating Eurofisc liaison officials;
- c provide feedback to all participating Eurofisc liaison officials;
- d submit an annual report on the activities of the working field to the liaison officials of the Member States.]

[<sup>F13</sup> Eurofisc working field coordinators may request relevant information from the European Union Agency for Law Enforcement Cooperation ('Europol') and the European Anti-Fraud Office ('OLAF'). For this purpose and as agreed by the working field participants they may send them as much information as necessary in order to receive the requested information.

4 Eurofisc working field coordinators shall make the information received from Europol and OLAF available to the other participating Eurofisc liaison officials; this information shall be exchanged by electronic means.

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**Changes to legislation:** There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, Article 36. (See end of Document for details)

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5 Eurofisc working field coordinators shall also ensure that the information received from Europol and OLAF, is processed and analysed together with the relevant targeted information communicated or collected pursuant to this Regulation, as agreed by the working field participants, and shall make the results available to the participating Eurofisc liaison officials.]

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#### **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 \(EU\) 2018/1541 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 36.