

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 XI

**PROVISIONS CONCERNING THE SPECIAL SCHEMES IN
CHAPTER 6 OF TITLE XII OF DIRECTIVE 2006/112/EC**

SECTION 1

Provisions applicable until 31 December 2014

Article 38

The following provisions shall apply concerning the special scheme provided for in Chapter 6 of Title XII of Directive 2006/112/EC. The definitions contained in Article 358 of that Directive shall also apply for the purpose of this Chapter.

Status:

Point in time view as at 31/01/2020.

Changes to legislation:

There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, Article 38.