

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 I

**GENERAL PROVISIONS**

*Article 4*

1 Each Member State shall designate a single central liaison office to which principal responsibility shall be delegated for contacts with other Member States in the field of administrative cooperation. It shall inform the Commission and the other Member States thereof. The central liaison office may also be designated as responsible for contacts with the Commission.

2 The competent authority of each Member State may designate liaison departments. The central liaison office shall be responsible for keeping the list of those departments up-to-date and making it available to the central liaison offices of the other Member States concerned.

3 The competent authority of each Member State may in addition designate, under the conditions laid down by it, competent officials who can directly exchange information on the basis of this Regulation. When it does so, it may limit the scope of such designation. The central liaison office shall be responsible for keeping the list of those officials up-to-date and making it available to the central liaison offices of the other Member States concerned.

4 The officials exchanging information pursuant to Articles 28, 29 and 30 shall in any case be deemed to be competent officials for this purpose, in accordance with conditions laid down by the competent authorities.

**Changes to legislation:**

There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, Article 4.