

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 **U.K.**

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

SECTION 1 **U.K.**

*Provisions applicable until 31 December 2014*

Article 42 **U.K.**

Member States shall notify by electronic means the competent authorities of the other Member States of the relevant bank account numbers for receiving payments according to Article 41.

Member States shall without delay notify by electronic means the competent authorities of the other Member States and the Commission of changes in the standard tax rate.

**Changes to legislation:**

There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, Article 42.