

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 XIII

[^{F1}RELATIONS WITH THE COMMISSION AND OTHER INSTITUTIONS, BODIES, OFFICES AND AGENCIES OF THE UNION]

Article 49

1 The Member States and the Commission shall examine and evaluate how the arrangements for administrative cooperation provided for in this Regulation are working. The Commission shall pool the Member States' experience with the aim of improving the operation of those arrangements.

2 The Member States shall communicate to the Commission any available information relevant to their application of this Regulation.

[^{F12a} The Member States may communicate to OLAF relevant information to enable it to consider appropriate action in accordance with its mandate. Where that information was received from another Member State, the latter may require that the transmission of the information be subject to its prior agreement.]

3 A list of statistical data needed for evaluation of this Regulation shall be determined in accordance with the procedure provided for in Article 58(2). The Member States shall communicate these data to the Commission in so far as they are available and the communication is not likely to involve administrative burdens which would be unjustified.

4 With a view to evaluating the effectiveness of this system of administrative cooperation in combating tax evasion and tax avoidance, Member States may communicate to the Commission any other information referred to in Article 1.

5 The Commission shall forward the information referred to in paragraphs 2, 3 and 4 to the other Member States concerned.

6 Where necessary, in addition to what is required by other provisions in this Regulation, the Commission shall send to the competent authorities of each Member State any information that might enable them to combat fraud in the field of VAT as soon as it obtains such information.

7 The Commission may, at the request of a Member State, provide its expert opinions, technical or logistical assistance, or any other support with a view to attaining the objectives of this Regulation.

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.](#)

Changes to legislation:

There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, Article 49.