

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 5*

Where a liaison department or a competent official sends or receives a request or a reply to a request for assistance, it shall inform the central liaison office of its Member State under the conditions laid down by the latter.

**Changes to legislation:**

There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, Article 5.