

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 XV

**CONDITIONS GOVERNING THE EXCHANGE OF INFORMATION**

*Article 56*

Reports, statements and any other documents, or certified true copies or extracts thereof, obtained by the staff of the requested authority and communicated to the requesting authority under the assistance provided for by this Regulation may be invoked as evidence by the competent bodies of the Member State of the requesting authority on the same basis as similar documents provided by another authority of that country.

**Changes to legislation:**

There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, Article 56.