

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 6*

Where a liaison department or a competent official receives a request for assistance requiring action outside its territorial or operational area, it shall forward such request without delay to the central liaison office of its Member State and inform the requesting authority thereof. In such a case, the period laid down in Article 10 shall start the day after the request for assistance has been forwarded to the central liaison office.

**Changes to legislation:**

There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, Article 6.