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 II

## **EXCHANGE OF INFORMATION ON REQUEST**

#### SECTION 1

### Request for information and for administrative enquiries

Article 8

Requests for information and for administrative enquiries pursuant to Article 7 shall be sent using a standard form adopted in accordance with the procedure provided for in Article 58(2), except in the cases referred to in Article 50 or in exceptional cases where the request includes the reasons for which the requesting authority considers the standard form not to be appropriate.

# **Changes to legislation:**

There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, Article 8.