

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 9

1 At the request of the requesting authority, the requested authority shall communicate to it any pertinent information it obtains or has in its possession as well as the results of administrative enquiries, in the form of reports, statements and any other documents, or certified true copies or extracts thereof.

2 Original documents shall be provided only where this is not contrary to the provisions in force in the Member State in which the requested authority is established.

Changes to legislation:

There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, Article 9.