

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 VIII **U.K.**

SIMULTANEOUS CONTROLS

Article 29 **U.K.**

Member States may agree to conduct simultaneous controls whenever they consider such controls to be more effective than controls carried out by only one Member State.

Article 30 **U.K.**

1 A Member State shall identify independently the taxable persons which it intends to propose for a simultaneous control. The competent authority of that Member State shall notify the competent authority of the other Member States concerned of the cases proposed for a simultaneous control. It shall give reasons for its choice, as far as possible, by providing the information which led to its decision. It shall specify the period of time during which such controls should be conducted.

2 The competent authority of the Member State that receives the proposal for a simultaneous control shall confirm its agreement or communicate its reasoned refusal to its counterpart authority, in principle within two weeks of receipt of the proposal, but within a month at the latest.

3 Each competent authority of the Member States concerned shall appoint a representative to be responsible for supervising and coordinating the control operation.

Changes to legislation:

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