

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 XVI

**FINAL PROVISIONS**

*Article 58*

1 The Commission shall be assisted by the Standing Committee on Administrative Cooperation.

[<sup>F12</sup> Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 of the European Parliament and of the Council<sup>(1)</sup> shall apply.]

**Textual Amendments**

**F1** Substituted by [Council Regulation \(EU\) 2018/1541 of 2 October 2018 amending Regulations \(EU\) No 904/2010 and \(EU\) 2017/2454 as regards measures to strengthen administrative cooperation in the field of value added tax.](#)

*Article 59*

1 By 1 November 2013 and thereafter every five years, the Commission shall report to the European Parliament and the Council on the application of this Regulation.

2 Member States shall communicate to the Commission the text of any provisions of national law which they adopt in the field covered by this Regulation.

*Article 60*

1 This Regulation shall be without prejudice to the fulfilment of any wider obligations in relation to mutual assistance ensuing from other legal acts, including bilateral or multilateral agreements.

2 Where the Member States conclude bilateral arrangements on matters covered by this Regulation, in particular pursuant to Article 11, other than to deal with individual cases, they shall inform the Commission without delay. The Commission shall in turn inform the other Member States.

*Article 61*

Regulation (EC) No 1798/2003 shall be repealed with effect from 1 January 2012. However, the effects of Article 2(1) of that Regulation shall be maintained until the date of publication by the Commission of the list of competent authorities referred to in Article 3 of this Regulation.

Chapter V, with the exception of Article 27(4), of that Regulation shall remain applicable until 31 December 2012.

References made to the repealed Regulation shall be construed as references to this Regulation.

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**Changes to legislation:** There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, CHAPTER XVI. (See end of Document for details)

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### *Article 62*

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2012.

However, Articles 33 to 37 shall apply from 1 November 2010;

Chapter V, with the exception of Articles 22 and 23, shall apply from 1 January 2013;

— Articles 38 to 42 shall apply from 1 January 2012 until 31 December 2014; and

— Articles 43 to 47 shall apply from 1 January 2015.

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**Changes to legislation:** There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, CHAPTER XVI. (See end of Document for details)

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- (1) [<sup>F1</sup>Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).]

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**Textual Amendments**

- F1** Substituted by Council Regulation (EU) 2018/1541 of 2 October 2018 amending Regulations (EU) No 904/2010 and (EU) 2017/2454 as regards measures to strengthen administrative cooperation in the field of value added tax.

**Changes to legislation:**

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