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*Status: Point in time view as at 02/10/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EU) 2018/1541. (See end of Document for details)*

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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 1 Amendments to Regulation (EU) No 904/2010
- Article 2 Amendments to Regulation (EU) 2017/2454
- Article 3 Entry into force and application
- Signature

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- (1) Opinion of the European Parliament of 3 July 2018 (not yet published in the Official Journal).
- (2) Opinion of the European Economic and Social Committee of 23 May 2018 (not yet published in the Official Journal).
- (3) Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax ([OJ L 268, 12.10.2010, p. 1](#)).
- (4) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ([OJ L 347, 11.12.2006, p. 1](#)).
- (5) Council Decision 2008/615/JHA of 23 June 2008 on the stepping up of cross-border cooperation, particularly in combating terrorism and cross-border crime ([OJ L 210, 6.8.2008, p. 1](#)).
- (6) Council Decision 2008/616/JHA of 23 June 2008 on the implementation of Decision 2008/615/JHA on the stepping up of cross-border cooperation, particularly in combating terrorism and cross-border crime ([OJ L 210, 6.8.2008, p. 12](#)).
- (7) 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](#)).
- (8) Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State ([OJ L 44, 20.2.2008, p. 23](#)).
- (9) Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) ([OJ L 119, 4.5.2016, p. 1](#)).
- (10) Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data ([OJ L 8, 12.1.2001, p. 1](#)).
- (11) Council Regulation (EU) 2017/2454 of 5 December 2017 amending Regulation (EU) No 904/2010 on administrative cooperation and combating fraud in the field of value added tax ([OJ L 348, 29.12.2017, p. 1](#)).

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