

Council Regulation (EU) 2018/1909 of 4 December 2018 amending Regulation (EU) No 904/2010 as regards the exchange of information for the purpose of monitoring the correct application of call-off stock arrangements

Article 1

Article 21(2) of Regulation (EU) No 904/2010 is amended as follows:

- (1) point (c) is replaced by the following:
 - (c) the VAT identification numbers of the persons who carried out the supplies of goods and services referred to in point (b) and the VAT identification numbers of the persons who submitted information in accordance with Article 262(2) of Directive 2006/112/EC about the persons holding a VAT identification number referred to in point (a);
- (2) in point (e), the introductory wording is replaced by the following:
 - (e) the total value of the supplies of goods and services referred to in point (b) from each person referred to in point (c) to each person holding a VAT identification number issued by another Member State and, for each person who submitted information in accordance with Article 262(2) of Directive 2006/112/EC, his VAT identification number and the information he submitted about each person holding a VAT identification number issued by another Member State, under the following conditions:.

Changes to legislation:

There are currently no known outstanding effects for the Council Regulation (EU) 2018/1909, Article 1.