

COMMISSION REGULATION (EC) No 2535/98
of 26 November 1998
amending Regulation (EEC) No 3046/92 with regard to information provided by
the tax authorities

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 3330/91 of 7 November 1991 on the statistics relating to the trading of goods between Member States ⁽¹⁾, as amended by Commission Regulation (EEC) No 3046/92 ⁽²⁾, and in particular Article 30 thereof,

Whereas a key element of the Intrastat system consists in the use of value added tax information on intra-Community transactions in order to ensure that the exhaustiveness of the statistics can be checked;

Whereas it is appropriate to specify in a restrictive manner the information which may be the subject of transmission between the administrative authorities in the Member States responsible for the application of laws on value added tax and those responsible for the establishment of statistics relating to the trading of goods between Member States;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on the statistics relating to the trading of goods between Member States,

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 26 November 1998.

HAS ADOPTED THIS REGULATION:

Article 1

The following paragraph 2 is added to Article 8 of Regulation (EEC) No 3046/92:

‘2. The provision of information of a fiscal nature referred to in Article 11(4) of the Basic Regulation by a Member State’s administrative authorities responsible for the application of laws on value added tax to the departments in that Member State responsible for compiling statistics relating to the trading of goods between Member States is limited to information which those liable to account for VAT are required to provide in accordance with Article 22 of Directive 77/388/EEC.’

Article 2

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

For the Commission
Yves-Thibault DE SILGUY
Member of the Commission

⁽¹⁾ OJ L 316, 16. 11. 1991, p. 1.
⁽²⁾ OJ L 307, 23. 10. 1992, p. 27.