

New Regulation Ensures Access access of EPPO and OLAF to VAT Information



News

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The Council adopted [Regulation 2026/1743](#) amending Regulation (EU) No 904/2010 on administrative cooperation and combating fraud in the field of value added tax. The new Regulation ensures that the European Public Prosecutor's Office's (EPPO) and the European Anti-Fraud Office's (OLAF) have access to Value Added Tax (VAT) data exchanged at EU level. The EPPO and OLAF is provided a direct and streamlined communication with Eurofisc and a specific, direct and centralised access to relevant VAT information in relation with their respective mandates. The Regulation was published in the EU's Official Journal of 27 July 2026. The legislative proposal was tabled by the Commission on 14 November 2025 (→[eucrim 3/2025, 204-205](#)).

The new legislation aims at the EPPO and OLAF taking part in the flow of information between individual Member States within the Eurofisc network and thus ensuring a more timely and more comprehensive overview of cross-border VAT fraud at Union level. Launched in 2010, [Eurofisc](#) is a decentralised cooperation network comprising the EU Member States and Norway, which, as an early warning system, facilitates the rapid exchange of targeted information (e.g. on VAT returns, registrations and transaction data) between national tax authorities.

Regulation 2026/1743 sets out clear procedures for how the EPPO and OLAF may query or use VAT information, what restrictions apply, and how Member States cooperate in providing or facilitating access where needed.

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