# Commission Implementing Regulation (EU) 2015/524 of 27 March 2015 correcting the Bulgarian version of Implementing Regulation (EU) No 79/2012 laying down detailed rules for implementing certain provisions of Council Regulation (EU) No 904/2010 concerning administrative cooperation and combating fraud in the field of value added tax

## COMMISSION IMPLEMENTING REGULATION (EU) 2015/524

## of 27 March 2015

## correcting the Bulgarian version of Implementing Regulation (EU) No 79/2012 laying down detailed rules for implementing certain provisions of Council Regulation (EU) No 904/2010 concerning administrative cooperation and combating fraud in the field of value added tax

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax[(1)] and, in particular Articles 14, 32, 48 and 49 and Article 51(1) thereof,

Whereas:

(1) The Bulgarian version of Commission Implementing Regulation (EU) No 79/2012[(2)] contains an error. The words ‘on the territory of the European Union’ need to be deleted from Articles 2 and 3. Therefore a correction of the Bulgarian language version is necessary. The other language versions are not affected.

(2) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Administrative Cooperation,

HAS ADOPTED THIS REGULATION:

*Article 1*

*(Concerns only the Bulgarian version.)*

*Article 2*

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

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

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/524. (See end of Document for details)*

Done at Brussels, 27 March 2015.

*For the Commission*

*The President*

Jean-Claude JUNCKER