Commission Implementing Regulation (EU) 2019/532 of 28 March 2019 amending Implementing Regulation (EU) 2015/2378 as regards the standard forms, including linguistic arrangements, for the mandatory automatic exchange of information on reportable cross-border arrangements

COMMISSION IMPLEMENTING REGULATION (EU) 2019/532

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amending Implementing Regulation (EU) 2015/2378 as regards the standard forms, including linguistic arrangements, for the mandatory automatic exchange of information on reportable cross-border arrangements

THE EUROPEAN COMMISSION,

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

Having regard to Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC[(1)], and in particular Article 20(5) thereof,

Whereas:

(1) Directive 2011/16/EU as amended by Council Directive (EU) 2018/822[(2)] provides for mandatory automatic exchange of information on reportable cross-border arrangements. A standard form, including linguistic arrangements, should be used for those exchanges.

(2) Commission Implementing Regulation (EU) 2015/2378[(3)] should therefore be amended in order to provide for such a standard form.

(3) The second subparagraph of Article 20(5) of Directive 2011/16/EU provides that the standard form shall not exceed the components for the exchange of information listed in Article 8ab(14) of Directive 2011/16/EU, and such other related fields which are linked to these components and are necessary to achieve the objectives of Article 8ab of that Directive. In order to ensure that the mandatory automatic exchange of information on reportable cross-border arrangements is effective, especially where more than one intermediary or relevant taxpayer is liable to file information, it is critical to include an additional field containing a reference number of the reportable cross-border arrangement. If more than one intermediary or relevant taxpayer is obliged to file information, one single reference number should feature on all exchanges of the same arrangement so that these exchanges can be linked to a single arrangement on the central directory.

(4) For reasons of coherence and legal certainty, the date of application of this Regulation should be aligned with the date of application provided for in the second subparagraph of Article 2(1) of Directive (EU) 2018/822.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Committee on administrative cooperation for taxation,

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2019/532. (See end of Document for details)*

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2015/2378 is amended as follows:

(1) the following Article 2e is inserted:

Article 2e

Standard forms, including linguistic arrangements, for the mandatory automatic exchange of information on reportable cross-border arrangements

1 In regard to the forms to be used, 'component' and 'field' mean a location in a form where information to be exchanged pursuant to Directive 2011/16/EU may be recorded.

2 The form to be used for the mandatory automatic exchange of information on reportable cross-border arrangements pursuant to Article 8ab of Directive 2011/16/EU shall comply with Annex XIII to this Regulation.

3 The key elements referred to in the third subparagraph of Article 20(5) of Directive 2011/16/EU shall be the components listed in points (b), (c) and (e) of Article 8ab(14) of that Directive and for these key elements, the linguistic arrangements shall be the same as those provided for in Article 2a(3) of this Regulation.;

(2) Annex to this Regulation is added as Annex XIII.

Article 2

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

It shall apply from 1 July 2020.

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

Done at Brussels, 28 March 2019.

For the Commission

The President

Jean-Claude JUNCKER