Commission Implementing Regulation (EU) 2016/1963 of 9 November 2016 amending Implementing Regulation (EU) 2015/2378 as regards standard forms and linguistic arrangements to be used in relation to Council Directives (EU) 2015/2376 and (EU) 2016/881

COMMISSION IMPLEMENTING REGULATION (EU) 2016/1963

of 9 November 2016

amending Implementing Regulation (EU) 2015/2378 as regards standard forms and linguistic arrangements to be used in relation to Council Directives (EU) 2015/2376 and (EU) 2016/881

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) and (6) thereof,

Whereas:

(1) Article 8a of Directive 2011/16/EU provides for mandatory automatic exchange of advance cross-border rulings and advance pricing arrangements. A standard form, including linguistic arrangements, should be used for those exchanges and a secure Member State central directory where the information be recorded should be developed.

(2) Article 8aa of Directive 2011/16/EU provides for mandatory automatic exchange of information on country-by-country reports. Linguistic arrangements should be adopted as regards the form to be used for the exchanges.

(3) Commission Implementing Regulation (EU) 2015/2378[(2)] should therefore be amended accordingly.

(4) For reasons of coherence and legal certainty, it is appropriate to align the dates of application of this Regulation with the dates by which the laws, regulations and administrative provisions in the Member States necessary to comply with Articles 8a and 8aa of Directive 2011/16/EU should apply.

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

HAS ADOPTED THIS REGULATION:

Article 1

Amendments to Implementing Regulation (EU) 2015/2378

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

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2016/1963. (See end of Document for details)

(1) The following Article 2a is inserted:

Article 2a

Standard forms, including linguistic arrangements, for the mandatory automatic exchange of advance cross-border rulings and advance pricing 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 advance cross-border rulings and advance pricing arrangements pursuant to Article 8a of Directive 2011/16/EU shall comply with Annex VII to this Regulation.

3 The key elements referred to in Article 20(5) of Directive 2011/16/EU are the components listed in points (b), (h) and (i) of Article 8a(6) of that Directive and those key elements shall also be sent in English.

(2) The following Article 2b is inserted:

Article 2b

Linguistic arrangements for the mandatory automatic exchange of information on the country-by-country report

The key elements referred to in Article 20(6) of Directive 2011/16/EU are the information or explanation included in Table 3 of Section III of Annex III to that Directive and those key elements shall also be sent in English, except if another official language of the Union has been agreed to be used between the sending Member State and all the other Member States to which information is sent pursuant to Article 8aa(2) of Directive 2011/16/EU.

(3) Annex VII is added as set out in the Annex to this Regulation.

Article 2

Entry into force and application

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 January 2017.

However, Article 1(2) shall apply from 5 June 2017.

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

Done at Brussels, 9 November 2016.

For the Commission

The President

Jean-Claude JUNCKER