Commission Implementing Regulation (EU) No 1353/2014 of 15 December 2014 amending Implementing Regulation (EU) No 1156/2012 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation

COMMISSION IMPLEMENTING REGULATION (EU) No 1353/2014

of 15 December 2014

amending Implementing Regulation (EU) No 1156/2012 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation

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(4) thereof,

Whereas:

(1) Directive 2011/16/EU requires that exchange of information in the field of taxation takes place using standard forms and computerised formats.

(2) Standard forms to be used for exchange of information on request, spontaneous exchange of information, notifications and feedback information are to comply with Annexes I to IV to Commission Implementing Regulation (EU) No 1156/2012[(2)].

(3) A computerised format is to be used for the mandatory automatic exchange of information on certain specific categories of income and capital which is based on the existing computerised format pursuant to Article 9 of Council Directive 2003/48/EC[(3)].

(4) Regulation (EU) No 1156/2012 should be amended accordingly.

(5) The amendments should apply from 1 January 2015 in line with Article 29(1) of Directive 2011/16/EU as regards the entry into force of the laws, regulations and administrative provisions in the Member States necessary to comply with Article 8 of the Directive regarding the mandatory automatic exchange of information.

(6) 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

Regulation (EU) No 1156/2012 is amended as follows:

(1) The following Article 1a is inserted:

Changes to legislation: Commission Implementing Regulation (EU) No 1353/2014 is up to date with all changes known to be in force on or before 28 December 2020. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Article 1a

The computerised format to be used for the mandatory automatic exchange of information pursuant to Article 8(1) of Directive 2011/16/EU shall comply with Annex V to this Regulation.

(2) Annex V to Regulation (EU) No 1156/2012 is added as set out in the Annex to this Regulation.

Article 2

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

It shall apply from 1 January 2015.

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

Done at Brussels, 15 December 2014.

For the Commission

The President

Jean-Claude JUNCKER

***Changes to legislation:** Commission Implementing Regulation (EU) No 1353/2014 is up to date with all changes known to be in force on or before 28 December 2020. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ANNEX

ANNEX V

Computerised format referred to in Article 1a

The computerised formats for the mandatory automatic exchange of information pursuant to Article 8 of Directive 2011/16/EU complies with the following tree structure and contains the following classes of elements[(4)]:

(a) As regards the overall message:

- A **'HEADER'** containing:
-- An **'ORIGINATING COUNTRY'**,
-- A **'DESTINATION COUNTRIES'**,
-- A unique **'MESSAGE ID'**,
-- A **'CORRELATION ID'**,
-- A **'TIMESTAMP'** and
-- A **'MESSAGE TYPE INDIC'**;
- And a **'BODY'** following the tree structure and classes of elements of any one of the bodies included in this annex under points (b) to (g) depending on the nature of the information to be exchanged automatically.

(b) As regards the body for communicating information on income from employment or director's fees:

- An **'APPLICATION ID'** stating the nature of the information exchanged,
- A **'TAX YEAR'** and
- One or more building blocks containing:
-- One or more **'RECIPIENTS'** providing information on each recipient and containing:
--- One or more **'PAYERS'** providing information on each payer and containing:
---- One or more **'RELATIONSHIPS'** providing information on the nature of each relationship between the recipient and the payer and containing:
----- One or more **'WORKPLACE'** where the relationship is carried out and
----- One or more **'INCOMES'** providing information on each income or fee under the relationship and containing:
------ The **'QUANTITY'** of the days spent or worked by the recipient;
-- And/or one or more **'RECIPIENT INVALIDATIONS'** in the case of a correction or cancellation of previously exchanged information.

(c) As regards the body for communicating information on pensions: