

**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 <sup>(1)</sup>, 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 <sup>(2)</sup>.
- (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 <sup>(3)</sup>.
- (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:

*‘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.

<sup>(1)</sup> OJ L 64, 11.3.2011, p. 1.

<sup>(2)</sup> Commission Implementing Regulation (EU) No 1156/2012 of 6 December 2012 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation (OJ L 335, 7.12.2012, p. 42).

<sup>(3)</sup> Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments (OJ L 157, 26.6.2003, p. 38).

*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

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## 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 (\*):

(a) As regards the overall message:

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

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- 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.
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(\*) However, only the fields actually available and applicable in a given case need to appear in the computerised format used in that case.

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

- 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 'SCHEMES' providing information on each pension and containing:
        - One or more 'SCHEME REFERENCE INFOS',
        - One or more 'CAPITAL VALUES',
        - An 'ADMINISTRATOR',
        - One or more 'OWNERS',
        - One or more 'EVENTS' providing general information on each event under the scheme and containing:
          - One or more 'EVENT INFO' containing detailed information on the event and one or more 'FINANCIAL INFO' and/or
          - One or more 'TAX INFO' containing detailed information on the taxes and one or more 'FINANCIAL INFO';
      - And/or one or more 'RECIPIENT INVALIDATIONS' in the case of a correction or cancellation of previously exchanged information.

(d) As regards the body for communicating information on life insurance products:

- An 'APPLICATION ID' stating the nature of the information exchanged,
- A 'TAX YEAR' and
- One or more building blocks containing:
  - One or more 'POLICIES' providing information on each product and containing:
    - A 'CONTRIBUTION DURATION',
    - A 'BENEFIT DURATION',
    - A 'POLICY OPTIONS',
    - One or more 'POLICY CAPITAL VALUES',
    - An 'INSURER/PAYING AGENT',
    - One or more 'BENEFICIARIES',
    - One or more 'LIFE INSURED',
    - One or more 'PAYERS OF PREMIUMS',
    - One or more 'POLICY OWNERS',
    - One or more 'EVENTS' providing general information on each event under the policy and containing:
      - One or more 'EVENT INFO' containing detailed information on the event and one or more 'FINANCIAL INFO' and/or
      - One or more 'TAX INFO' containing detailed information on the taxes and one or more 'FINANCIAL INFO';
    - And/or one or more 'POLICY INVALIDATIONS' in the case of a correction or cancellation of previously exchanged information.

(e) As regards the body for communicating information on ownership of and income from immovable property:

- An **'APPLICATION ID'** stating the nature of the information exchanged,
- A **'TAX YEAR'** and
- One or more building blocks containing:
  - One or more **'PARTIES'** providing information on each recipient and containing:
    - A **'PARTNER'** providing information on the spouse and
    - Option 1 when the information relates to an income which cannot be linked (even indirectly) to one or more identified property: one or more **'INCOMES'** or
    - Option 2 when the information relates either to another information than an income or to an income which can be linked (even indirectly) to one or more identified property: one or more **'PROPERTIES'** providing information on each property and containing:
      - One or more **'OWNERSHIPS'** and its associated **'RIGHT'** providing information on each ownership and associated right in the property and containing:
        - One or more **'TRANSACTIONS'** providing information on each transaction relating to the property,
        - One or more **'INCOMES'** providing information on each income relating to the property;
      - And/or one or more **'PARTY INVALIDATIONS'** in the case of a correction or cancellation of previously exchanged information.

(f) As regards the body in case no information is to be communicated in relation to a specific category:

- An **'APPLICATION ID'** stating the nature of the information exchanged,
- A **'DETAIL'** stating the reason for the absence of data and
- A **'YEAR'**.

(g) As regards the body for an acknowledgement of receipt of the information for a specific category:

- An **'APPLICATION ID'** stating the nature of the information exchanged,
- A **'STATUS'** providing information on the acceptance or rejection of a message received and
- One or more **'ERROR'** providing information on the errors identified in a message received.'