

Council Directive 2014/107/EU of 9 December 2014 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation

- Article 1 Directive 2011/16/EU is amended as follows: In Article 3, point...
Article 2 (1) Member States shall adopt and publish, by 31 December...
Article 3 This Directive shall enter into force on the twentieth day...
Article 4 This Directive is addressed to the Member States.
Signature

ANNEX

ANNEX I REPORTING AND DUE DILIGENCE RULES FOR
FINANCIAL ACCOUNT...

***Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After
IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

- (1) [OJ C 67, 6.3.2014, p. 68.](#)
- (2) Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC ([OJ L 64, 11.3.2011, p. 1.](#))