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*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.*

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## [<sup>F1</sup>ANNEX I

### REPORTING AND DUE DILIGENCE RULES FOR FINANCIAL ACCOUNT INFORMATION

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#### Textual Amendments

- F1** Inserted by [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.

## SECTION X

### IMPLEMENTATION DATES AS REGARDS REPORTING FINANCIAL INSTITUTIONS LOCATED IN AUSTRIA

In the case of Reporting Financial Institutions located in Austria, all references to ‘2016’ and ‘2017’ in this Annex should be read as references to ‘2017’ and ‘2018’ respectively.

In the case of Pre-existing Accounts held by Reporting Financial Institutions located in Austria, all references to ‘31 December 2015’ in this Annex should be read as references to ‘31 December 2016’.]