

Council Directive (EU) 2016/881 of 25 May 2016 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: point 9 of Article...
- Article 2 (1) Member States shall adopt and publish, by 4 June...
- Article 3 This Directive shall enter into force on the date of...
- Article 4 This Directive is addressed to the Member States.
Signature

ANNEX

ANNEX III FILING RULES FOR GROUPS OF
MULTINATIONAL ENTERPRISES SECTION...

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) Opinion of the European Parliament of 12 May 2016 (not yet published in the Official Journal).
- (2) Opinion of the European Economic and Social Committee of 28 April 2016 (not yet published in the Official Journal).
- (3) Resolution of the Council and of the representatives of the governments of the Member States, meeting within the Council, of 27 June 2006 on a code of conduct on transfer pricing documentation for associated enterprises in the European Union (EU TPD) ([OJ C 176, 28.7.2006, p. 1](#)).
- (4) 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](#)).
- (5) Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers ([OJ L 55, 28.2.2011, p. 13](#)).