

This document is meant purely as a documentation tool and the institutions do not assume any liability for its contents

► **B**

**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)

Amended by:

		Official Journal		
		No	page	date
► <b><u>M1</u></b>	Commission Implementing Regulation (EU) No 1353/2014 of 15 December 2014	L 365	70	19.12.2014



**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**

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 Articles 20(1), 20(3) and 21(1) thereof,

Whereas:

- (1) Directive 2011/16/EU replaced Council Directive 77/799/EEC of 19 December 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation <sup>(2)</sup>. A number of important adaptations of the rules concerning administrative cooperation in the field of taxation were made, in particular as regards the exchange of information between Member States with a view to enhancing the efficiency and the effectiveness of cross-border exchange of information.
- (2) In order to facilitate the exchange of information, Directive 2011/16/EU requires that such exchange take place on the basis of standard forms. Accordingly and with a view to ensuring the appropriateness of the data exchanged and the efficiency of the exchange itself, detailed rules should be laid down in this regard, for the purposes of the exchange of information on request, spontaneous exchange of information, notifications and feedback information. The form to be used should contain a number of fields that are sufficiently diversified, so as to allow Member States to easily deal with all relevant cases, using the fields appropriate for each case.
- (3) According to Directive 2011/16/EU, the information should be communicated using the Common Communication Network (CCN) as far as possible. For the other cases, the practical arrangements for the communication should be specified.
- (4) 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:

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

<sup>(2)</sup> OJ L 336, 27.12.1977, p. 15.

**▼ B***Article 1*

1. In regard to the forms to be used, 'field' means a location in a form where information to be exchanged pursuant to the Council Directive may be recorded.
2. The form to be used for requests for information and for administrative enquiries pursuant to Article 5 of Directive 2011/16/EU and their replies, acknowledgments, requests for additional background information, inability or refusal pursuant to Article 7 of that Directive shall comply with Annex I to this Regulation.
3. The form to be used for spontaneous information and its acknowledgment pursuant to Articles 9 and 10 respectively of Directive 2011/16/EU shall comply with Annex II to this Regulation.
4. The form to be used for requests for administrative notification pursuant to Article 13(1) and (2) of Directive 2011/16/EU and their responses pursuant to Article 13(3) of that Directive shall comply with Annex III to this Regulation.
5. The form to be used for feedback information pursuant to Article 14(1) of Directive 2011/16/EU shall comply with Annex IV to this Regulation.

**▼ M1***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.

**▼ B***Article 2*

1. The reports, statements and other documents referred to in the information communicated pursuant to Directive 2011/16/EU may be sent using means of communication other than the CCN network.
2. Where the information referred to in Directive 2011/16/EU is not exchanged by electronic means using the CCN network, and unless otherwise agreed bilaterally, the information shall be provided under cover of a letter describing the information communicated and duly signed by the competent authority communicating the information.

**▼B**

*Article 3*

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 2013.

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

*ANNEX I***Form referred to in Article 1(2)**

The form for requests for information and for administrative enquiries pursuant to Article 5 of Directive 2011/16/EU and their replies, acknowledgments, requests for additional background information, inability or refusal pursuant to Article 7 of Directive 2011/16/EU contains the following fields (\*):

- Legal basis
- Reference number
- Date
- Identity of the requesting and requested authorities
- Identity of the person under examination or investigation
- General case description and, if appropriate, specific background information likely to allow assessing the foreseeable relevance of the information requested to the administration and enforcement of the domestic laws of the Member States concerning the taxes referred to in Article 2 of Directive 2011/16/EU
- Tax purpose for which the information is sought
- Period under investigation
- Name and address of any person believed to be in possession of the requested information
- Fulfilment of the legal requirement imposed by Article 16(1) of Directive 2011/16/EU
- Fulfilment of the legal requirement imposed by Article 17(1) of Directive 2011/16/EU
- Reasoned request for a specific administrative enquiry and reasons for refusal to undertake the requested specific administrative enquiry
- Acknowledgement of the request for information
- Request for additional background information
- Reasons for inability or refusal to provide information
- Reasons for a failure to respond by the relevant time limit and date by which the requested authority considers it might be able to respond.

---

(\*) However, only the fields actually filled in a given case need to appear in the form used in that case.

**▼B***ANNEX II***Form referred to in Article 1(3)**

The form for spontaneous information and its acknowledgment pursuant to Articles 9 and 10 respectively of Directive 2011/16/EU contains the following fields (\*):

- Legal basis
- Reference number
- Date
- Identity of the sending and receiving authorities
- Identity of the person subject to the spontaneous exchange of information
- Period covered by the spontaneous exchange of information
- Fulfilment of the legal requirement imposed by Article 16(1) of Directive 2011/16/EU
- Acknowledgement of the spontaneous information.

---

(\*) However, only the fields actually filled in a given case need to appear in the form used in that case.

**▼B***ANNEX III***Form referred to in Article 1(4)**

The form for request for notification pursuant to Article 13(1) and (2) of Directive 2011/16/EU and their responses pursuant to Article 13(3) of that Directive contains the following fields (\*):

- Legal basis
- Reference number
- Date
- Identity of the requesting and requested authorities
- Name and address of the addressee of the instrument or decision
- Other information which may facilitate the identification of the addressee
- Subject of the instrument or decision
- Response of the requested authority, in accordance with Article 13(3) of Directive 2011/16/EU, including the date of notification of the instrument or decision to the addressee.

---

(\*) However, only the fields actually filled in a given case need to appear in the form used in that case.

*ANNEX IV***Form referred to in Article 1(5)**

The form for feedback pursuant to Article 14(1) of Directive 2011/16/EU contains the following fields (\*):

- Reference number
- Date
- Identity of the competent authority issuing the feedback
- General feedback on the information provided
- Results directly related to the information provided.

---

(\*) However, only the fields actually filled in a given case need to appear in the form used in that case.



▼ M1

## 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:

```

- 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.
```

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

▼ M1

(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.

▼ M1

- (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.'

```