

Council Directive of 19 December 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation and taxation of insurance premiums (77/799/EEC) (repealed)

*Article 3*

**Automatic exchange of information**

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**Textual Amendments applied to the whole legislation**

- F1** Repealed by [Council Directive 2011/16/EU](#) of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC.