

Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments (repealed)

CHAPTER I

INTRODUCTORY PROVISIONS

Article 5

Definition of competent authority

For the purposes of this Directive, ‘competent authority’ means:

- (a) for Member States, any of the authorities notified by the Member States to the Commission;
- (b) for third countries, the competent authority for the purposes of bilateral or multilateral tax conventions or, failing that, such other authority as is competent to issue certificates of residence for tax purposes.