

Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments (repealed)

CHAPTER II

**EXCHANGE OF INFORMATION**

*Article 8*

**Information reporting by the paying agent**

1 Where the beneficial owner is resident in a Member State other than that in which the paying agent is established, the minimum amount of information to be reported by the paying agent to the competent authority of its Member State of establishment shall consist of:

- a the identity and residence of the beneficial owner established in accordance with Article 3;
- b the name and address of the paying agent;
- c the account number of the beneficial owner or, where there is none, identification of the debt claim giving rise to the interest;
- d information concerning the interest payment in accordance with paragraph 2.

2 The minimum amount of information concerning interest payment to be reported by the paying agent shall distinguish between the following categories of interest and indicate:

- a in the case of an interest payment within the meaning of Article 6(1)(a): the amount of interest paid or credited;
- b in the case of an interest payment within the meaning of Article 6(1)(b) or (d): either the amount of interest or income referred to in those paragraphs or the full amount of the proceeds from the sale, redemption or refund;
- c in the case of an interest payment within the meaning of Article 6(1)(c): either the amount of income referred to in that paragraph or the full amount of the distribution;
- d in the case of an interest payment within the meaning of Article 6(4): the amount of interest attributable to each of the members of the entity referred to in Article 4(2) who meet the conditions of Articles 1(1) and 2(1);
- e where a Member State exercises the option under Article 6(5): the amount of annualised interest.

However, Member States may restrict the minimum amount of information concerning interest payment to be reported by the paying agent to the total amount of interest or income and to the total amount of the proceeds from sale, redemption or refund.