

Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC

CHAPTER V

RELATIONS WITH THE COMMISSION

Article 23

Evaluation

1 Member States and the Commission shall examine and evaluate the functioning of the administrative cooperation provided for in this Directive.

2 Member States shall communicate to the Commission any relevant information necessary for the evaluation of the effectiveness of administrative cooperation in accordance with this Directive in combating tax evasion and tax avoidance.

3 Member States shall communicate to the Commission a yearly assessment of the effectiveness of the automatic exchange of information referred to in Article 8 as well as the practical results achieved. The form and the conditions of communication of that yearly assessment shall be adopted by the Commission in accordance with the procedure referred to in Article 26(2).

4 The Commission shall, in accordance with the procedure referred to in Article 26(2), determine a list of statistical data which shall be provided by the Member States for the purposes of evaluation of this Directive.

5 Information communicated to the Commission under paragraphs 2, 3 and 4 shall be kept confidential by the Commission in accordance with the provisions applicable to Union authorities.

6 Information communicated to the Commission by a Member State under paragraphs 2, 3 and 4, as well as any report or document produced by the Commission using such information, may be transmitted to other Member States. Such transmitted information shall be covered by the obligation of official secrecy and enjoy the protection extended to similar information under the national law of the Member State which received it.

Reports and documents produced by the Commission referred to in this paragraph may only be used by the Member States for analytical purposes but shall not be published or made available to any other person or body without express agreement of the Commission.