

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

CHAPTER I

GENERAL PROVISIONS

Article 3

Definitions

For the purposes of this Directive the following definitions shall apply:

1. 'competent authority' of a Member State means the authority which has been designated as such by that Member State. When acting pursuant to this Directive, the central liaison office, a liaison department or a competent official shall also be deemed to be competent authorities by delegation according to Article 4;
2. 'central liaison office' means the office which has been designated as such with principal responsibility for contacts with other Member States in the field of administrative cooperation;
3. 'liaison department' means any office other than the central liaison office which has been designated as such to directly exchange information pursuant to this Directive;
4. 'competent official' means any official who is authorised to directly exchange information pursuant to this Directive;
5. 'requesting authority' means the central liaison office, a liaison department or any competent official of a Member State who makes a request for assistance on behalf of the competent authority;
6. 'requested authority' means the central liaison office, a liaison department or any competent official of a Member State who receives a request for assistance on behalf of the competent authority;
7. 'administrative enquiry' means all controls, checks and other action taken by Member States in the performance of their duties with a view to ensuring the proper application of tax legislation;
8. 'exchange of information on request' means the exchange of information based on a request made by the requesting Member State to the requested Member State in a specific case;
9. 'automatic exchange' means the systematic communication of predefined information to another Member State, without prior request, at pre-established regular intervals. In the context of Article 8, available information refers to information in the tax files of the Member State communicating the information, which is retrievable in accordance with the procedures for gathering and processing information in that Member State;
10. 'spontaneous exchange' means the non-systematic communication, at any moment and without prior request, of information to another Member State;

11. 'person' means:
 - (a) a natural person;
 - (b) a legal person;
 - (c) where the legislation in force so provides, an association of persons recognised as having the capacity to perform legal acts but lacking the status of a legal person; or
 - (d) any other legal arrangement of whatever nature and form, regardless of whether it has legal personality, owning or managing assets, which, including income derived therefrom, are subject to any of the taxes covered by this Directive;
12. 'by electronic means' means using electronic equipment for the processing, including digital compression, and storage of data, and employing wires, radio transmission, optical technologies or other electromagnetic means;
13. 'CCN network' means the common platform based on the common communication network (CCN), developed by the Union for all transmissions by electronic means between competent authorities in the area of customs and taxation.