

Council Directive (EU) 2020/876 of 24 June 2020 amending Directive 2011/16/EU to address the urgent need to defer certain time limits for the filing and exchange of information in the field of taxation because of the COVID-19 pandemic

- Article 1 In Directive 2011/16/EU, the following articles are inserted:
Optional deferral...
- Article 2 This Directive shall enter into force on the day following...
- Article 3 This Directive is addressed to the Member States.
Signature

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

- (1) Opinion of 19 June 2020 (not yet published in the Official Journal).
- (2) Opinion of 14 June 2020 (not yet published in the Official Journal).
- (3) Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC ([OJ L 64, 11.3.2011, p. 1](#)).