



STATUTORY INSTRUMENTS.

S.I. No. 619 of 2016



EUROPEAN UNION (ADMINISTRATIVE COOPERATION IN THE
FIELD OF TAXATION) (AMENDMENT) REGULATIONS 2016

EUROPEAN UNION (ADMINISTRATIVE COOPERATION IN THE FIELD OF TAXATION) (AMENDMENT) REGULATIONS 2016

I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purpose of giving further effect to Council Directive 2011/16/EU of 15 February 2011¹ (as amended by Council Directive 2014/107/EU of 9 December 2014², Council Directive (EU) 2015/2376 of 8 December 2015³ and Council Directive (EU) 2016/881 of 25 May 2016⁴), hereby make the following Regulations:

1. (1) These Regulations may be cited as the European Union (Administrative Cooperation in the Field of Taxation) (Amendment) Regulations 2016.

(2) These Regulations come into operation on 1 January 2017.

2. The European Union (Administrative Cooperation in the Field of Taxation) Regulations 2012 (S.I. No. 549 of 2012) are amended—

(a) in Regulation 3, by substituting for the definition for “Council Directive” the following:

“ ‘Council Directive’ means Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC, as amended by Council Directive 2014/107/EU of 9 December 2014, Council Directive (EU) 2015/2376 of 8 December 2015 and Council Directive (EU) 2016/881 of 25 May 2016;”, and

¹OJ No. L 64, 11.3.2011, p. 1

²OJ No. L 359, 16.12.2014, p. 1

³OJ No. L 332, 18.12.2015, p. 1

⁴OJ No. L 146, 3.6.2016, p. 8

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 23rd December, 2016.

(b) in Regulation 6, by inserting after paragraph (5) the following:

“(6) The Revenue Commissioners shall not use the information communicated from another Member State pursuant to Article 8aa of the Council Directive for purposes other than as set out in Article 16(6) of that Directive.”.



GIVEN under the Official Seal of the Minister for Finance,
15 December 2016.

MICHAEL NOONAN,
Minister for Finance.

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