



STATUTORY INSTRUMENTS.

**S.I. No. 626 of 2019**



EUROPEAN UNION (ADMINISTRATIVE COOPERATION IN THE FIELD  
OF TAXATION) (AMENDMENT) REGULATIONS 2019

S.I. No. 626 of 2019

EUROPEAN UNION (ADMINISTRATIVE COOPERATION IN THE FIELD OF TAXATION) (AMENDMENT) REGULATIONS 2019

I, PASCHAL DONOHOE, 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 2011<sup>1</sup> (as amended by Council Directive 2014/107/EU of 9 December 2014<sup>2</sup>, Council Directive (EU) 2015/2376 of 8 December 2015<sup>3</sup>, Council Directive (EU) 2016/881 of 25 May 2016<sup>4</sup>, Council Directive (EU) 2016/2258 of 6 December 2016<sup>5</sup> and Council Directive (EU) 2018/822 of 25 May 2018<sup>6</sup>), hereby make the following regulations:

1. These Regulations may be cited as the European Union (Administrative Cooperation in the Field of Taxation) (Amendment) Regulations 2019.
2. These Regulations shall come into operation on 1 July 2020.
3. The European Union (Administrative Cooperation in the Field of Taxation) Regulations 2012 (S.I. No. 549 of 2012) are amended in Regulation 3 by substituting the following definition for the definition of “Council Directive”:

---

<sup>1</sup> OJ No. L 64, 11.03.2011, p. 1

<sup>2</sup> OJ No. L 359, 16.12.2014, p. 1

<sup>3</sup> OJ No. L 332, 18.12.2015, p. 1

<sup>4</sup> OJ No. L 146, 3.6.2016, p. 8

<sup>5</sup> OJ No. L 342, 16.12.2016, p. 1

<sup>6</sup> OJ No. L 139, 5.6.2018, p. 1

“ ‘Council Directive’ means Council Directive 2011/16/EU of 15 February 2011<sup>1</sup>, as amended by Council Directive 2014/107/EU of 9 December 2014<sup>2</sup>, Council Directive (EU) 2015/2376 of 8 December 2015<sup>3</sup>, Council Directive (EU) 2016/881 of 25 May 2016<sup>4</sup>, Council Directive (EU) 2016/2258 of 6 December 2016<sup>5</sup> and Council Directive (EU) 2018/822 of 25 May 2018<sup>6</sup>.”



GIVEN under my Official Seal,  
10 December, 2019.

PASCHAL DONOHOE,  
Minister for Finance.

---

<sup>1</sup> OJ No. L 64, 11.03.2011, p. 1

<sup>2</sup> OJ No. L 359, 16.12.2014, p. 1

<sup>3</sup> OJ No. L 332, 18.12.2015, p. 1

<sup>4</sup> OJ No. L 146, 3.6.2016, p. 8

<sup>5</sup> OJ No. L 342, 16.12.2016, p. 1

<sup>6</sup> OJ No. L 139, 5.6.2018, p. 1

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2,  
D02 DR67.

Tel: 076 110 6834  
r-post: [publications@opw.ie](mailto:publications@opw.ie)

---

DUBLIN  
PUBLISHED BY THE STATIONERY OFFICE  
To be purchased from  
GOVERNMENT PUBLICATIONS,  
52 ST. STEPHEN'S GREEN, DUBLIN 2,  
D02 DR67.

Tel: 076 110 6834  
E-mail: [publications@opw.ie](mailto:publications@opw.ie)

---

€ 1.50

