



Council of the  
European Union

Brussels, 28 November 2014  
(OR. en)

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2013/0188 (CNS)**

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**FISC 209  
ECOFIN 1090**

**"I/A" ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	10243/13 FISC 113
Subject:	Council Directive amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation - Adoption of the legislative act ( <b>LA + S</b> )

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The Council will find in Annex the statements to be entered in the Minutes of the Session at which the abovementioned Directive will be adopted.

**DRAFT STATEMENTS TO BE ENTERED IN THE MINUTES OF THE COUNCIL  
AT WHICH THIS DIRECTIVE WILL BE FORMALLY ADOPTED**

**STATEMENT BY AUSTRIA**

Austria commits to undertake its best efforts to ensure that – if it is technically feasible – automatic exchange of information on the basis of the revised Directive on Administrative Cooperation will be implemented earlier than 30 September 2018.

**STATEMENT BY THE COUNCIL**

Taking into account the Council conclusions of 22 May 2013, and in order to achieve a smooth transition to the new single global standard, the Council invites the Commission to present a proposal to repeal the Savings Taxation Directive (2003/48/EC of 3 June 2003), as amended, and to coordinate the repealing of that Directive with the date of application of the revised Directive on Administrative Cooperation with due regard to the derogation provided therein for Austria. In this respect, it should be ensured that Directive 2003/48/EC of 3 June 2003 continue to apply to this Member State during the derogation period.

**STATEMENT BY THE COUNCIL**

The Council confirms the importance of revising the existing EU savings agreements with Andorra, Liechtenstein, Monaco, San Marino and Switzerland to bring them into line with the Global Standard on automatic exchange of information.

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