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**NOTE**

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From:	General Secretariat of the Council
On:	3 September 2020
To:	Working Party on Codification of Legislation

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No. prev. doc.:	10623/20 - COM (2020) 49 final
Subject:	Proposal for a COUNCIL DIRECTIVE on administrative cooperation in the field of taxation (codification) - Opinion of the Consultative Working Party of Legal Services

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Delegations will find attached the opinion of the Consultative Working Party of Legal Services regarding the above mentioned subject.



GRUPE CONSULTATIF  
DES SERVICES JURIDIQUES

Brussels,

03 SEP. 2020

## OPINION

FOR THE ATTENTION OF THE EUROPEAN PARLIAMENT  
THE COUNCIL  
THE COMMISSION

**Proposal for a Council Directive on administrative cooperation in the field of taxation  
(codification)  
COM(2020) 49 final of 12.2.2020 - 2020/0022 (CNS)**

Having regard to the Interinstitutional Agreement of 20 December 1994 on an accelerated working method for official codification of legislative texts, and in particular to point 4 thereof, the Consultative Working Party consisting of the respective legal services of the European Parliament, the Council and the Commission examined by written procedure the aforementioned proposal submitted by the Commission.

The examination of the proposal for a Directive of the European Parliament and of the Council codifying Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation<sup>1</sup> resulted in the Consultative Working Party's establishing, by common accord, as follows.

1. In recital 9, the words '*Commentaries on the Model Competent Authority Agreement and Common Reporting Standard*' should be adapted so as to read '*Commentaries on the Model Competent Authority Agreement and CRS*'.
2. In recital 21, the reference made to '*Article 5*' should be adapted so as to read as a reference to '*Article 5 of this Directive*'.
3. In recital 71, the words '*Common Reporting Standard*' should be removed.
4. In Articles 8(6), 18(1), 24(1), 24(3), 24(4), 24(5), 24(6), 25(1), 25(5), 25(6) and 27(4) the word '*examination*' should be inserted before the word '*procedure*'.
5. In point (b) of Article 12, the number '*4*' should be replaced by the indication '*(4)*'.
6. In point A of Section II and in point D(1) of Section VIII of Annex I, the words '*in Sections II through VII*' should be adapted so as to read '*in Sections II to VII*'.
7. In points B(4), B(5) and C(5)(b) of Section III of Annex I, the words '*in point B(2)(a) through (e)*' should be adapted so as to read '*in points B(2)(a) to (e)*'. In point C(5)(c) of Section III of Annex I, the words '*in points B(2)(a) through (e)*' should be adapted so as to read '*in points B(2)(a) to (e)*'.
8. In point A(6) of Section VIII of Annex I, the words '*in points D(8)(d) through (g)*' should be adapted so as to read '*in points D(8)(d) to (g)*'.

<sup>1</sup> The Consultative Working Party worked on the basis of the English language version of the proposal, being the master-copy language version of the text under discussion.

9. In point C(17)(g) of Section VIII of Annex I, the words '*in points C(17)(a) through (f)*' should be adapted so as to read '*in points C(17)(a) to (f)*'.

10. In point 1 of Annex II, the words '*in points B(2) through (6)*' should be adapted so as to read '*in points B(2) to (6)*'.

In consequence, examination of the proposal has enabled the Consultative Working Party to conclude, without dissent, that the proposal constituted a straightforward codification of legal texts in force at the time of its adoption, without any change in their substance.

However, the Consultative Working Party has also acknowledged that a new proposal for an act amending Directive 2011/16/EU has been recently submitted by the Commission<sup>2</sup>. As a consequence thereof, the legislative procedure initiated with the aforementioned codification proposal should be suspended, and an amended proposal incorporating the latest substantive changes made to Directive 2011/16/EU would need to be prepared by the Commission after the publication of the new amending act in the Official Journal.



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<sup>2</sup> COM(2020) 197 final of 8.5.2020.