



Council of the
European Union

Brussels, 2 September 2015
(OR. en)

**Interinstitutional File:
2015/0065 (CNS)**

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REV 2 COR 2

FISC 34
ECOFIN 259

LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: COUNCIL DIRECTIVE repealing Directive 2003/48/EC on taxation of savings income in the form of interest payments

1. On page 6, in Article 1(2):

For:

"2. Without prejudice to paragraph 3, the following obligations of Directive 2003/48/EC, shall continue to apply:"

read:

"2. Without prejudice to paragraph 3, the following obligations of Directive 2003/48/EC, as amended by Council Directive 2006/98/EC¹, shall continue to apply:

¹ Council Directive 2006/98/EC of 20 November 2006 adapting certain Directives in the field of taxation, by reason of the accession of Bulgaria and Romania (OJ L 363, 20.12.2006, p. 129)."

2. On page 7, in Article 1(3), first subparagraph:

For:

"3. Directive 2003/48/EC shall continue to apply with regard to Austria until 31 December 2016, with the exception of the following obligations:"

read:

"3. Directive 2003/48/EC, as amended by Directive 2006/98/EC, shall continue to apply with regard to Austria until 31 December 2016, with the exception of the following obligations:"

3. On page 7, in Article 1(3), second subparagraph:

For:

"Notwithstanding the first subparagraph, Directive 2003/48/EC shall not apply after 1 October 2016..."

read:

"Notwithstanding the first subparagraph, Directive 2003/48/EC, as amended by Directive 2006/98/EC, shall not apply after 1 October 2016..."
