



Timeline of the Directives

- **15 February 2011** the Economic and Finance Ministers Council (ECOFIN) adopted [Council Directive 2011/16/EU](#) on administrative cooperation in the field of direct taxation. The adoption followed the proposal to replace Council Directive 77/799/EEC (press release). The Directive was published in the Official Journal on 11 March 2011 and entered into force 1st of January 2013 with the exception of the provisions relating to automatic exchange of information which entered into force on 1st January, 2015. ([press release](#))
- **9 December 2014** ECOFIN adopted [Council Directive 2014/107/EU](#) amending Directive 2011/16/EU as regards mandatory automatic exchange of financial account information. The adoption followed the Commission proposal (see [press release](#), and [frequently asked questions](#))
The Directive was published in the Official Journal on 16.12.2014 and first exchanges took place by 30th September 2017 (press release)
- **8 December 2015** ECOFIN adopted [Council Directive \(EU\) 2015/2376](#) amending Directive 2011/16/EU as regards mandatory automatic exchange of rulings and advance pricing arrangements in the field of taxation. The adoption followed the Commission proposal (see [press release](#) and [frequently asked questions](#)). The Directive was published in the Official Journal on 18 December 2015, first exchanges took place by 30th September 2017.
- **On 25 May 2016** ECOFIN adopted [Council Directive \(EU\) 2016/881](#) amending Directive 2011/16/EU as regards mandatory automatic exchange of country by country reporting in the field of taxation. The adoption followed the Commission proposal (see [press release](#) and [frequently asked questions](#)). It was published in the Official Journal on 30th June 2016. First exchanges will take place by 30th June 2018.
- **On 6 December 2016** ECOFIN [adopted Council Directive \(EU\) 2016/2258](#) amending Directive 2011/16/EU as regards access of tax authorities to anti-money laundering information. The adoption followed the Commission proposal (see [press release](#) and [frequently asked questions](#)).
- **On 13 March 2018** the Economic and Finance Ministers Council reached political agreement on a Council Directive amending Directive 2011/16/EU as regards mandatory automatic exchange of reportable cross-border arrangements. This agreement followed the Commission proposal (see [press release](#)).
- **On 25 May 2018** the [ECOFIN](#) adopted [Directive 2018/822/EU](#) amending Directive 2011/16/EU as regards mandatory automatic exchange of reportable cross-border arrangements.

Timeline of the Implementing Regulations

Directives often provide for subsequent Implementing Regulations and a number have been introduced. Some have since been replaced by later Regulations, only current Regulations are mentioned below.

- **15 December 2014** the European Commission adopted [Implementing Regulation \(EU\) 2014/1153](#) amending Regulation (EU) No 1156/2012. This Regulation deals with the computerized format to be used for the mandatory automatic exchange of information and applies from 1 January 2015.
- **15 December 2015** the European Commission adopted an [Implementing Regulation \(EU\) 2015/2378](#) laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation. This replaced the earlier Implementing Regulation (EU) No 1156/2012) and added in new provisions as regards the computerised format to be used for the automatic exchange of financial account information.
- **9 November 2016** the European Commission adopted an [Implementing Regulation \(EU\) 2016/1963](#) amending Implementing Regulation (EU) 2015/2378 as regards standard forms and linguistic arrangements to be used in relation to Council Directives (EU) 2015/2376 and (EU) 2016/881.
- **22 January 2018** the European Commission adopted an [Implementing Regulation \(EU\) 2018/99](#) amending Implementing Regulation (EU) 2015/2378 as regards the form and conditions of communication for the yearly assessment of the effectiveness of the automatic exchange of information and the list of statistical data to be provided by Member States for the purposes of evaluating of Council Directive
- **28 March 2019** the European Commission adopted an [Implementing Regulation \(EU\) 2019/532](#) amending Implementing Regulation (EU) 2015/2378 as regards the standard forms, including linguistic arrangements, for the mandatory exchange of information on reportable cross-border arrangements.