



STATUTORY INSTRUMENTS.

S.I. No. 630 of 2017

EUROPEAN UNION (ADMINISTRATIVE COOPERATION IN THE
FIELD OF TAXATION) (AMENDMENT) REGULATIONS 2017

EUROPEAN UNION (ADMINISTRATIVE COOPERATION IN THE
FIELD OF TAXATION) (AMENDMENT) REGULATIONS 2017

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 2011¹ (as amended by Council Directive 2014/107/EU of 9 December 2014², Council Directive (EU) 2015/2376 of 8 December 2015³, Council Directive (EU) 2016/881 of 25 May 2016⁴ and Council Directive (EU) 2016/2258 of 6 December 2016⁵) hereby make the following Regulations:

1. (1) These Regulations may be cited as the European Union (Administrative Cooperation in the Field of Taxation) (Amendment) Regulations 2017.

(2) These Regulations come into operation on 1 January 2018.

2. The European Union (Administrative Cooperation in the Field of Taxation) Regulations 2012 (S.I. No. 549 of 2012) are amended in Regulation 3, by the substitution of the following definition for the definition of “Council Directive”:

“ ‘Council Directive’ means Council Directive 2011/16/EU of 15 February 2011¹ on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC, as amended by Council Directive 2014/107/EU of 9 December 2014², Council Directive (EU) 2015/2376 of 8 December 2015³, Council Directive (EU) 2016/881 of 25 May 2016⁴ and Council Directive (EU) 2016/2258 of 6 December 2016⁵;”.



GIVEN under my Official Seal,
19 December 2017.

PASCHAL DONOHOE,
Minister for Finance.

¹OJ No. L 64, 11.3.2011, p. 1.

²OJ No. L 359, 16.12.2014, p. 1.

³OJ No. L 332, 18.12.2015, p. 1.

⁴OJ No. L 146, 3.6.2016, p. 8.

⁵OJ No. L 342, 16.12.2016, p. 1.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 9th January, 2018.*

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