Timeline of the Directives


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 Some have since been replaced by later Regulations, only current Regulations are mentioned below.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) 1353/2014 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.


- **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.