RULES OF PROCEDURE
of the group of experts on automatic exchange of financial account information

THE GROUP of experts on automatic exchange of financial account information,
Having regard to the standard rules of procedure of expert groups,
HAS ADOPTED THE FOLLOWING RULES OF PROCEDURE:

Article 1
Chair of the group
A representative of the Commission services will act as Chair of the group

Article 2
Secretariat
The Commission will provide secretarial support for the group and any sub-groups created by agreement of the group.

Article 3
Composition
Stakeholder organisations are appointed as members to the group. The stakeholder organisation will be represented at meetings by their proposed representative, or alternate if their representative is not available to attend the meeting. The names of member organisations of the group, including their representatives and alternates, will be published in the Register of Commission Expert Group and Other Similar Entities.

Article 4
Convening a meeting
1. Meetings of the group are convened by the Chair.
2. Joint meetings of the group with other groups may be convened to discuss matters falling within their respective areas of responsibility.
3. Meetings of the group shall be held on Commission premises.

Article 5
Agenda

1 Members who do not wish to have their names disclosed may apply for derogation from this rule. The request not to disclose the name of a member of an expert group shall be considered justified whenever publication could endanger his or her security or integrity or unduly prejudice his or her privacy.
1. The secretariat shall draw up the agenda under the responsibility of the Chair and send it to the members of the group.

2. The agenda shall be adopted by the group at the start of the meeting.

**Article 6**

**Documentation to be sent to group members**

1. The secretariat shall send the invitation to the meeting and the draft agenda to the group members no later than thirty calendar days before the date of the meeting.

2. The secretariat shall send documents on which the group is consulted to the group members no later than fourteen calendar days before the date of the meeting.

3. In urgent or exceptional cases, the time limits for sending the documentation mentioned in 1 and 2 may be reduced to five calendar days before the date of the meeting.

**Article 7**

**Sub-groups**

1. In agreement with the services of the Commission, the group may set up sub-groups to examine specific questions on the basis of terms of reference defined by the group; such sub-groups shall be disbanded as soon as their mandate is fulfilled.

2. The sub-groups shall report to the group.

**Article 8**

**Admission of third parties**

The Commission's representative may invite on an ad hoc basis experts from outside the group with specific competence in a subject on the agenda to participate in the work of the group or sub-groups. In addition, the Commission's representative may give observer status to individuals, organisations as defined in Rule 8(3) of the horizontal rules on expert groups, and candidate countries.

**Article 9**

**Summary minutes of the meetings**

Summary minutes on the discussion on each point on the agenda and the opinions delivered by the group shall be drafted by the secretariat under the responsibility of the Chair. The minutes shall indicate the views expressed by the representative who attended the meeting.

**Article 10**

**Attendance list**

At each meeting, the secretariat shall draw up, under the responsibility of the Chair, an attendance list specifying the participants in the meeting and the member organisation they represent. Only the representative of the member organisation is invited to attend to the
meeting. When this expert is unable to attend their alternate is invited to attend as their replacement.

Article 11

Correspondence

1. Correspondence relating to the group shall be addressed to the Commission, for the attention of the Chair for the e-mail address: TAXUD-UNIT-D2@ec.europa.eu.
2. Correspondence for group members shall be sent to the e-mail address which they provide for that purpose.

Article 12

Access to documents

Applications for access to documents held by the expert group will be handled in accordance with Regulation (EC) No 1049/200164 and detailed rules for its application.

Article 13

Confidentiality of deliberations

1. The group’s deliberations shall be confidential.
2. In agreement with the Commission’s services, the group may, by a simple majority of its members, decide to open its deliberations to the public.

Article 14

Protection of personal data

All processing of personal data for the purposes of these rules of procedure shall be in accordance with Regulation (EC) No 45/200166.

Article 15

Publication of Documents

The Commission shall make available all relevant documents (i.e. the agenda, summary minutes, and written contributions) on the activities carried out by the group either by including it in the Register or via a link from the Register to a dedicated website.

Article 16

Reimbursement of Travel and Subsistence expenses

Participants in the activities of the group shall not be remunerated for the services they render. Travel and subsistence expenses incurred by the participants in the activities of the group shall be reimbursed by the Commission in accordance with the provisions in force within the
Commission. These expenses shall be reimbursed within the limits of the available appropriations allocated to the Commission services under the annual procedure for the allocation of resources.

*Article 17*

**Replacement of Members**

Members who are no longer capable of contributing effectively to the group's deliberations, who resign or who do not comply with the conditions set out herein, or with Article 339 of the Treaty, may be replaced for the remainder of their term of office; in this case alternates could serve as temporary replacements until new members are appointed.