S.I. No. 619 of 2016

EUROPEAN UNION (ADMINISTRATIVE COOPERATION IN THE FIELD OF TAXATION) (AMENDMENT) REGULATIONS 2016
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1. (1) These Regulations may be cited as the European Union (Administrative Cooperation in the Field of Taxation) (Amendment) Regulations 2016.

(2) These Regulations come into operation on 1 January 2017.

2. The European Union (Administrative Cooperation in the Field of Taxation) Regulations 2012 (S.I. No. 549 of 2012) are amended—

(a) in Regulation 3, by substituting for the definition for “Council Directive” the following:


1OJ No. L 64, 11.3.2011, p. 1
3OJ No. L 332, 18.12.2015, p. 1
4OJ No. L 146, 3.6.2016, p. 8

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 23rd December, 2016.
(b) in Regulation 6, by inserting after paragraph (5) the following:

“(6) The Revenue Commissioners shall not use the information communicated from another Member State pursuant to Article 8aa of the Council Directive for purposes other than as set out in Article 16(6) of that Directive.”.

GIVEN under the Official Seal of the Minister for Finance,
15 December 2016.

L.S.

MICHAEL NOONAN,
Minister for Finance.
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