

Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC

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## ANNEX I

### REPORTING AND DUE DILIGENCE RULES FOR FINANCIAL ACCOUNT INFORMATION

This Annex lays down the reporting and due diligence rules...

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## SECTION VI

## DUE DILIGENCE FOR NEW ENTITY ACCOUNTS

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## SECTION VIII

## DEFINED TERMS

- A. Reporting Financial Institution
- B. Non-Reporting Financial Institution
- C. Financial Account
- D. Reportable Account
- E. Miscellaneous

## SECTION IX

## EFFECTIVE IMPLEMENTATION

## SECTION X

IMPLEMENTATION DATES AS REGARDS REPORTING  
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## ANNEX II

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- 1. Change in circumstances
- 2. Self-certification for New Entity Accounts
- 3. Residence of a Financial Institution
- 4. Account maintained
- 5. Trusts that are Passive NFEs
- 6. Address of Entity's principal office

## ANNEX III

### FILING RULES FOR GROUPS OF MULTINATIONAL ENTERPRISES

#### SECTION I

##### DEFINED TERMS

#### SECTION II

##### GENERAL REPORTING REQUIREMENTS

1. A Constituent Entity resident in a Member State which is...
2. By derogation from point 1, when one or more of...
3. Member States shall request that any Constituent Entity of an...
4. Member States shall request that where a Constituent Entity of...
5. The country-by-country report shall specify the currency of the amounts...

#### SECTION III

##### COUNTRY-BY-COUNTRY REPORT

- A. Template for the country-by-country report  
Table 3: Additional information  
Name of Fiscal Year Concerned:
- B. General instructions for filling in the country-by-country report
  1. Purpose
  2. Treatment of branches and permanent establishments
  3. Period covered by the annual template
  4. Source of data
- C. Specific instructions for filling in the country-by-country report
  1. Overview of allocation of income, taxes and business activities by...
    - 1.1. Tax jurisdiction
    - 1.2. Revenues
    - 1.3. Profit (loss) before income tax
    - 1.4. Income tax paid (on cash basis)
    - 1.5. Income tax accrued (current year)
    - 1.6. Stated capital
    - 1.7. Accumulated earnings
    - 1.8. Number of employees
    - 1.9. Tangible assets other than cash and cash equivalents
  2. List of all the Constituent Entities of the MNE Group...
    - 2.1. Constituent Entities resident in the tax jurisdiction
    - 2.2. Tax jurisdiction of organisation or incorporation if different from tax...
    - 2.3. Main business activity(ies)

## ANNEX IV HALLMARKS

### Part I.

#### Main benefit test

### Part II.

#### Categories of hallmarks

- A. Generic hallmarks linked to the main benefit test
  - 1. An arrangement where the relevant taxpayer or a participant in...
  - 2. An arrangement where the intermediary is entitled to receive a...
  - 3. An arrangement that has substantially standardised documentation and/or structure and...
- B. Specific hallmarks linked to the main benefit test
  - 1. An arrangement whereby a participant in the arrangement takes contrived...
  - 2. An arrangement that has the effect of converting income into...
  - 3. An arrangement which includes circular transactions resulting in the round-tripping...
- C. Specific hallmarks related to cross-border transactions
  - 1. An arrangement that involves deductible cross-border payments made between two...
  - 2. Deductions for the same depreciation on the asset are claimed...
  - 3. Relief from double taxation in respect of the same item...
  - 4. There is an arrangement that includes transfers of assets and...
- D. Specific hallmarks concerning automatic exchange of information and beneficial ownership...
  - 1. An arrangement which may have the effect of undermining the...
  - 2. An arrangement involving a non-transparent legal or beneficial ownership chain...
- E. Specific hallmarks concerning transfer pricing
  - 1. An arrangement which involves the use of unilateral safe harbour...
  - 2. An arrangement involving the transfer of hard-to-value intangibles. The term 'hard-to-value'...
  - 3. An arrangement involving an intragroup cross-border transfer of functions and/or...

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**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

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- (1) Opinion of 10 February 2010 (not yet published in the Official Journal).
- (2) Opinion of 16 July 2009 (not yet published in the Official Journal).
- (3) [OJ L 336, 27.12.1977, p. 15.](#)
- (4) [OJ L 184, 17.7.1999, p. 23.](#)
- (5) [OJ L 281, 23.11.1995, p. 31.](#)
- (6) [OJ L 8, 12.1.2001, p. 1.](#)