



2025/648

3.4.2025

COMMISSION IMPLEMENTING REGULATION (EU) 2025/648

of 2 April 2025

on amending Implementing Regulation (EU) 2015/2378 as regards the standard forms and computerised formats to be used for the mandatory automatic exchange of information in relation to the Council Directive 2011/16/EU as amended by Council Directive (EU) 2021/514 and the list of statistical data to be provided by Member States for the purposes of evaluating Council Directive 2011/16/EU as amended by Council Directive (EU) 2021/514

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/779/EEC ⁽¹⁾, and in particular Article 20(4) and Article 23(4) thereof,

Whereas:

- (1) Council Directive (EU) 2021/514 ⁽²⁾ amended Directive 2011/16/EU to improve the provisions of the latter relating to all forms of exchanges of information and administrative cooperation and to provide for a mandatory automatic exchange of information reported by platform operators.
- (2) Commission Implementing Regulation (EU) 2022/1467 ⁽³⁾ subsequently amended Implementing Regulation (EU) 2015/2378 ⁽⁴⁾ to reflect some of those amendments.
- (3) While Implementing Regulation (EU) 2015/2378, as amended by Implementing Regulation (EU) 2022/1467, established a list of statistical data to be provided by Member States to the Commission on mandatory automatic exchange of information reported by platform operators, it did not specify by when that information should be provided. It is therefore necessary to specify the date by which that statistical data should be provided to the Commission.
- (4) To monitor conducts of joint audits in Member States pursuant to Article 12a of Directive 2011/16/EU as amended by Directive (EU) 2021/514, it is also necessary to update the statistical data required for all forms of administrative cooperation other than the mandatory automatic exchange of information.
- (5) Implementing Regulation (EU) 2015/2378 should therefore be amended accordingly.
- (6) The European Data Protection Supervisor was consulted on the measures provided for in this Regulation in accordance with Article 42(1) of Regulation (EU) 2018/1725 of the European Parliament and of the Council ⁽⁵⁾.

⁽¹⁾ OJ L 64, 11.3.2011, p. 1, ELI: <http://data.europa.eu/eli/dir/2011/16/oj>.

⁽²⁾ Council Directive (EU) 2021/514 of 22 March 2021 amending Directive 2011/16/EU on administrative cooperation in the field of taxation (OJ L 104, 25.3.2021, p. 1, ELI: <http://data.europa.eu/eli/dir/2021/514/oj>).

⁽³⁾ Commission Implementing Regulation (EU) 2022/1467 of 5 September 2022 amending Implementing Regulation (EU) 2015/2378 as regards the standard forms and computerised formats to be used in relation to Council Directive 2011/16/EU and the list of statistical data to be provided by Member States for the purposes of evaluating that Directive (OJ L 231, 6.9.2022, p. 36, ELI: http://data.europa.eu/eli/reg_impl/2022/1467/oj).

⁽⁴⁾ Commission Implementing Regulation (EU) 2015/2378 of 15 December 2015 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation and repealing Implementing Regulation (EU) No 1156/2012 (OJ L 332, 18.12.2015, p. 19, ELI: http://data.europa.eu/eli/reg_impl/2015/2378/oj).

⁽⁵⁾ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: <http://data.europa.eu/eli/reg/2018/1725/oj>).

- (7) The measures provided for in this Regulation are in accordance with the opinion of the Committee on administrative cooperation for taxation,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2015/2378 is amended as follows:

- (1) in Article 2d, the following paragraph 4 is added:
- ‘4. Before 1 April each year Member States shall communicate by electronic means to the Commission the statistical data on mandatory automatic exchange of information in accordance with the list set out in Annex XV.’;
- (2) Annex IX is amended in accordance with the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 2 April 2025.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

In Annex IX to Implementing Regulation (EU) 2015/2378, Part B is replaced by the following:

- ‘— Part B: Statistics per Member State on other forms of administrative cooperation
 - on presence in administrative offices and participation in administrative enquiries (Article 11 of Directive 2011/16/EU)
 - Number of incoming presences in administrative offices and participation in administrative enquiries
 - Number of outgoing presences in administrative offices and participation in administrative enquiries
 - on simultaneous controls (Article 12 of Directive 2011/16/EU)
 - Number of simultaneous controls which the Member State has initiated
 - Number of simultaneous controls in which the Member State has participated
 - on joint audits (Article 12a of Directive 2011/16/EU)
 - Number of joint audits which the Member State has initiated
 - Number of joint audits in which the Member State has participated
 - on requests for notification (Article 13 of Directive 2011/16/EU)
 - Number of requests for notification sent
 - Number of requests for notification received
 - on feedback (Article 14 of Directive 2011/16/EU)
 - Number of requests for feedback sent
 - Number of feedback received
 - Number of requests for feedback received
 - Number of feedback sent’.
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