



Council of the
European Union

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DRAFT MINUTES

Subject: **3338th** meeting of the Council of the European Union (**ECONOMIC AND FINANCIAL AFFAIRS**) held in Luxemburg on 14 October 2014

PUBLIC DELIBERATION ITEMS¹

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¹ Deliberations on Union legislative acts (Article 16(8) of the Treaty on European Union), other deliberations open to the public and public debates (Article 8 of the Council's Rules of Procedure).

LEGISLATIVE DELIBERATIONS

(Public deliberation in accordance with Article 16(8) of the Treaty on European Union)

"B" ITEMS

8. Mandatory automatic exchange of information in the field of taxation

- **Proposal for a Council Directive amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation**
 - = Political agreement
 - 13948/14 FISC 150 ECOFIN 900
 - 13792/14 FISC 146 ECOFIN 867

The Council discussed the Presidency compromise proposal (doc. 13792/14) on the basis of a Presidency note (doc. 13948/14) with a particular focus on the issue of the dates of application.

Political agreement was reached as set out in doc. 13792/1/14 REV 1 (agreed text of the Directive and three statements for the Council minutes). In that context, Austria made a statement, as set out below.

Statement by Austria

"Austria commits to undertake its best efforts to ensure that – if it is technically feasible – automatic exchange of information on the basis of the revised Directive on Administrative Cooperation will be implemented earlier than 30 September 2018."

9. Energy taxation

- **Proposal for a Council Directive amending Directive 2003/96/EC restructuring the Community framework for the taxation of energy products and electricity**
 - = Orientation debate
 - 13814/14 FISC 148 ENER 418 ENV 797 ECOFIN 870

The Council held an orientation debate on the Energy Taxation Directive. The views expressed by Ministers and the Commission will be taken into account when envisaging further work on this file.

10. Any other business

The Council took note of the state-of-play in relation to key financial services legislative files.