



Brussels, 30 July 2020

10021/20

Interinstitutional File:
2017/0138 (CNS)

JUR 370
FISC 169
ECOFIN 689

LEGISLATIVE ACTS AND OTHER INSTRUMENTS: CORRIGENDUM/RECTIFICATIF

Subject: Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements
(Official Journal of the European Union L 139 of 5 June 2018)

LANGUAGE concerned: **MT**

PROCEDURE APPLICABLE (according to Council document R/2521/75):

— Procedure 2(b) (obvious error in one language version)

TIME LIMIT for the observations by Member States: 8 days

OBSERVATIONS to be notified to: dql.rectificatifs@consilium.europa.eu
(DQL RECTIFICATIFS (JUR 7), Directorate Quality of Legislation, Legal Service)

RETTIFIKA

tad-Direttiva tal-Kunsill (UE) 2018/822 tal-25 ta' Mejju 2018 li temenda d-Direttiva 2011/16/UE dwar l-iskambju awtomatiku u obbligatorju ta' informazzjoni fil-qasam tat-tassazzjoni fir-rigward ta' arrangamenti transkonfinali rapportabbli

(Il-Ġurnal Uffiċjali tal-Unjoni Ewropea L 139 tal-5 ta' Ġunju 2018)

Fil-paġna 12, l-Anness IV, Parti II, punt C, il-punt 4

minflok:

"4. Hemm arrangament li jinkludi t-trasferimenti ta' assi u fejn hemm differenza materjali fl-ammont li qed jiġi trattat bħala pagabbli, b'kunsiderazzjoni tal-assi f'dawk il-ġurisdizzjonijiet involuti.";

aqra:

"4. Hemm arrangament li jinkludi t-trasferimenti ta' assi u fejn hemm differenza materjali fl-ammont li qed jiġies pagabbli bħala korrispettiv tal-assi f'dawk il-ġurisdizzjonijiet involuti."