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If a whole or part of a paragraph has been amended, the date of the amending regulation appears in square brackets at the end of the paragraph. If a whole paragraph or sub-paragraph has been deleted, the date of the deletion appears in square brackets beside the deleted paragraph or sub-paragraph.

Republic of Latvia

Cabinet

Regulation No. 210

Adopted 14 April 2020

**Regulations Regarding Automatic Exchange of Information on Reportable Cross-border Arrangements**

*Issued pursuant to*

*Section 15, Paragraph ten of the law On Taxes and Fees*

**1. General Provisions**

1. The Regulation prescribes:

1.1. the structure and content of a report on cross-border arrangements (hereinafter – the report), the explanation of the terms used in the report;

1.2. the conditions upon setting in of which the report is to be provided;

1.3. the procedures for the preparation and submission of the report;

1.4. the procedures for the automatic exchange of information on reportable cross-border arrangements between the State Revenue Service and the competent authorities of other European Union Member States or any competent authority of another country or territory with which the competent authority of the Republic of Latvia, on the basis of the international agreement entered into by the Republic of Latvia, has entered into a relevant competent authority agreement.

2. This Regulation shall be applied in relation to all taxes, except for the value added tax, customs duty, excise duty, and State social insurance contributions.

3. The terms used in the Regulation:

3.1. automatic exchange of information – systematic notification of previously determined information to another Member State without prior request at previously determined regular intervals;

3.2. cross-border arrangement (hereinafter also – the arrangement) – an arrangement concerning more than one European Union Member State or also European Union Member State and a third country where at least one of the following conditions is in effect:

3.2.1. not all of the participants in the arrangement are residents for tax purposes in the same jurisdiction;

3.2.2. one or more of the participants in the arrangement are simultaneously residents for tax purposes in more than one jurisdiction;

3.2.3. one or more of the participants in the arrangement carry on an economic activity in another jurisdiction through a permanent establishment situated in the abovementioned jurisdiction and the arrangement forms the whole or part of the economic activity of the abovementioned permanent establishment;

3.2.4. one or more of the participants in the arrangement carry on an activity in another jurisdiction without being residents for tax purposes or creating a permanent establishment situated in the abovementioned jurisdiction;

3.2.5. such arrangement has a possible impact on the automatic exchange of information on financial accounts or the identification of the beneficial owner;

3.3. reportable cross-border arrangement – any cross-border arrangement that contains at least one of the hallmarks referred to in Chapter 3 of this Regulation;

3.4. hallmark – such characteristic or feature of a cross-border arrangement which presents an indication of a potential risk of tax avoidance in conformity with Chapter 3 of this Regulation;

3.5. intermediary – any person that:

3.5.1. complies with at least one of the additional conditions referred to in Sub-paragraph 3.5.2 of this Regulation and at least one of the following conditions:

3.5.1.1. designs, markets, organises, or makes available for implementation or manages the implementation of a reportable cross-border arrangement;

3.5.1.2. having regard to the relevant facts and circumstances and based on the available information and the relevant expertise and understanding required to provide such services, knows or could be reasonably expected to know that it has undertaken to provide, directly or by means of other persons, aid, assistance, or advice with respect to designing, marketing, organising, making available for the implementation, or managing the implementation of a reportable cross-border arrangement. Any person has the right to provide evidence that such person did not know and could not reasonably be expected to know that the abovementioned person was involved in a reportable cross-border arrangement. For this purpose, the abovementioned person may refer to all relevant facts and circumstances, and also the available information and its relevant expertise and understanding;

3.5.2. complies with at least one of the conditions referred to in Sub-paragraph 3.5.1 of this Regulation and at least one of the following additional conditions:

3.5.2.1. it is a resident for tax purposes in the Republic of Latvia;

3.5.2.2. it has a permanent establishment in the Republic of Latvia through which the services with respect to the cross-border arrangement are provided;

3.5.2.3. it is established in the Republic of Latvia and its operation is governed by the laws and regulations of the Republic of Latvia in the field of commercial law;

3.5.2.4. it is a member in a professional association, foundation, or college related to legal, taxation, or other consultancy services in the Republic of Latvia;

3.6. relevant taxpayer – any person to whom a reportable cross-border arrangement is made available for implementation or who is ready to implement a reportable cross-border arrangement or has implemented the first step of such an arrangement;

3.7. marketable arrangement – a cross-border arrangement that is designed, marketed, ready for implementation, or made available for implementation without a need to be substantially customised;

3.8. associated person – a person who is related to another person in at least one of the following ways:

3.8.1. the person participates in the management of another person by being in a position to exercise a significant influence over the other person;

3.8.2. the person participates in the control of another person through a holding that exceeds 25 per cent of the voting rights;

3.8.3. the person participates in the capital of another person through a right of ownership that, directly or indirectly, exceeds 25 per cent of the capital;

3.8.4. the person is entitled to 25 per cent or more of the profits of another person.

4. Upon determining an associated person, the following conditions shall be taken into account:

4.1. if more than one person participates in the management, control, capital, or profits of the same person, all persons concerned shall be regarded as associated persons;

4.2. if the same persons participate in the management, control, capital, or profits of several persons, all persons concerned shall be regarded as associated persons;

4.3. a person who acts together with another person in respect of the voting rights or capital ownership of a commercial company shall be treated as holding a participation in all of the voting rights or capital ownership of the abovementioned commercial company which are held by the abovementioned other person;

4.4. in case of indirect participation, the fulfilment of the condition referred to in Sub-paragraph 3.8.3 of this Regulation shall be determined by multiplying the rates of holding through the successive tiers. If a person holds more than 50 per cent of the voting rights, it shall be deemed within the meaning of this Regulation that the person holds 100 per cent of the voting rights;

4.5. an individual, his or her spouse and his or her lineal ascendants or descendants shall be treated as a single person.

5. The cross-border arrangement referred to in this Regulation shall also include a series of arrangements. The cross-border arrangement may comprise several steps or parts.

**2. Procedures for the Exchange of Information on Reportable Cross-border Arrangements**

**2.1. Provision of Information on Reportable Cross-border Arrangements to the State Revenue Service**

6. Having regard to the data amount referred to in Paragraph 25 of this Regulation, an intermediary shall provide information that is within its knowledge, possession, or control to the State Revenue Service (whichever of circumstances occurs first) within 30 days beginning:

6.1. on the day after the reportable cross-border arrangement is made available for implementation;

6.2. on the day after the reportable cross-border arrangement is ready for implementation;

6.3. when the first step in the implementation of the reportable cross-border arrangement has been made.

7. Notwithstanding the requirements referred to in Paragraph 6 of this Regulation, the intermediary referred to in Sub-paragraph 3.5.1.2 of this Regulation shall provide information to the State Revenue Service within 30 days beginning on the following day after it provided, directly or by means of other persons, aid, assistance, or advice.

8. In relation to marketable arrangements, an intermediary shall, once every three months, provide a periodic report which contains new reportable information in conformity with Sub-paragraphs 25.1, 25.4, 25.7, and 25.8 of this Regulation which has become available since the last report was submitted.

9. If the intermediary has an obligation to submit information on reportable cross-border arrangements with both, the State Revenue Service and the competent authority of another European Union Member State, such information shall be submitted only in the European Union Member State that features first in the list below:

9.1. where the intermediary is resident for tax purposes;

9.2. where the intermediary has a permanent establishment through which the services with respect to the arrangement are provided;

9.3. where the intermediary is established or the legal acts in the field of commercial law of which are governing its activity;

9.4. where the intermediary is a member in a professional association, foundation, or college related to legal, taxation, or other consultancy services.

10. If, in conformity with the requirements referred to in Paragraph 9 of this Regulation, there is a reporting obligation to both, the State Revenue Service and the competent authority of another European Union Member State, the intermediary is entitled to not provide a report to the State Revenue Service if it has proof at its disposal that the same information has been submitted in another European Union Member State. In such case the intermediary shall, within 30 days after the relevant report has been submitted in another European Union Member State, provide information to the State Revenue Service by including therein the reference number of the relevant reportable cross-border arrangement granted by another European Union Member State, and also the justification that there is no other information at the disposal of the relevant intermediary related to the relevant reportable cross-border arrangement.

11. If an intermediary is a sworn advocate and the provision of information on a reportable cross-border arrangement would infringe a professional secret of the sworn advocate, he or she is entitled to not provide the relevant report, if he or she informs another intermediary without delay or, if there is no another intermediary, the relevant taxpayer on his or her reporting obligation in conformity with Paragraph 10 of this Regulation. The sworn advocate is entitled to use the abovementioned exemption insofar as it is applicable within the framework of the Advocacy Law of the Republic of Latvia.

12. If there is no intermediary which has an obligation to provide a report to the State Revenue Service, or if the intermediary notifies the relevant taxpayer of the application of exemption in accordance with Paragraph 11 of this Regulation, the obligation to provide information on a reportable cross-border arrangement shall apply to the relevant taxpayer.

13. The relevant taxpayer with whom the reporting obligation applies shall submit the information to the State Revenue Service (depending on the condition whichever occurs first) within 30 days:

13.1. from the following day after the reportable cross-border arrangement is made available for the implementation to the relevant taxpayer;

13.2. from the following day after the reportable cross-border arrangement is ready for the implementation by the relevant taxpayer;

13.3. from the time when the first stage in the implementation of the reportable cross-border arrangement has been commenced in relation to the relevant taxpayer.

14. If the relevant taxpayer has an obligation to submit information on the reportable cross-border arrangement with both, the State Revenue Service and the competent authority of another European Union Member State, it shall submit such information only with the competent authority of such European Union Member State that features first in the list below:

14.1. the country where the relevant taxpayer is resident for tax purposes;

14.2. the country where the relevant taxpayer has a permanent establishment benefiting from the arrangement;

14.3. the country where the relevant taxpayer receives income or generates profits, although the relevant taxpayer is not a resident for tax purposes in any European Union Member State and it has no permanent establishment in any European Union Member State;

14.4. the country where the relevant taxpayer carries out an activity, although the relevant taxpayer is not a resident for tax purposes in any European Union Member State and it has no permanent establishment in any European Union Member State.

15. If, in accordance with Paragraphs 13 and 14 of this Regulation, there is a reporting obligation to both, the State Revenue Service and the competent authority of another European Union Member State, the relevant taxpayer has the right not to provide a report to the State Revenue Service if it has proof at his or her disposal that the same information has been submitted in another European Union Member State. In such case the relevant taxpayer shall, within 30 days after the relevant report has been submitted in another European Union Member State, provide information to the State Revenue Service, including therein the reference number of the relevant reportable cross-border arrangement granted by another European Union Member State, and also the justification that there is no other information at the disposal of the relevant taxpayer related to the relevant reportable cross-border arrangement.

16. If there are several intermediaries, the obligation to provide information on the reportable cross-border arrangement shall apply to all intermediaries which are involved in the same reportable cross-border arrangement. An intermediary shall be exempt from the obligation to provide the information only to the extent that it has proof that the same information referred to in Paragraph 25 of this Regulation has already been provided by another intermediary. In such case the relevant intermediary shall, within 30 days after the relevant report has been submitted by another intermediary, provide information to the State Revenue Service, including therein the reference number of the relevant reportable cross-border arrangement, and also the justification that there is no other information at the disposal of the relevant intermediary related to the relevant reportable cross-border arrangement.

17. If the reporting obligation applies to the relevant taxpayer and there are several such relevant taxpayers, the relevant taxpayer that has the obligation to submit information in accordance with Paragraph 12 of this Regulation shall be the one that features first in the list below:

17.1. the relevant taxpayer that has agreed on the reportable cross-border arrangement with the intermediary;

17.2. the relevant taxpayer that manages the implementation of the cross-border arrangement.

18. The taxpayer referred to in Paragraph 17 of this Regulation shall be exempt from the obligation to provide the information only to the extent that it has proof that the same information referred to in Paragraph 25 of this Regulation has already been provided by another relevant taxpayer. In such case the relevant taxpayer shall, within 30 days after the relevant report has been submitted by another relevant taxpayer, provide information to the State Revenue Service, including therein the reference number of the relevant reportable cross-border arrangement, and also the justification that there is no other information at the disposal of the relevant taxpayer related to the relevant reportable cross-border arrangement.

19. An intermediary and the relevant taxpayer shall submit a report on the cross-border arrangement or information in relation to the reportable cross-border arrangement on which another intermediary or another relevant taxpayer has already reported to the State Revenue Service, using the Electronic Declaration System of the State Revenue Service or the data distribution network of the State information systems’ integrator (hereinafter – the data distribution network) under management of the State Regional Development Agency (hereinafter – the Agency).

20. A report is regarded to be submitted to the State Revenue Service only if it is validated.

21. Upon receipt of a report on a cross-border arrangement, the State Revenue Service shall grant a reference number to the relevant reportable cross-border arrangement. The reference number is notified to the relevant intermediary or taxpayer, using a channel which it used for the activity referred to in Paragraph 19 of this Regulation.

22. The State Revenue Service shall publish the name and version of the channel of the State Revenue Service for the data distribution network on the website thereof.

23. If an intermediary provides reports to the State Revenue Service, using the data distribution network, it shall:

23.1. request user rights from the Agency and the functionality provided for on the website of the Agency;

23.2. conform to the structure of the Extensible Markup Language (hereinafter – the XML) arrangement which has been published by the State Revenue Service in the catalogue of the XML arrangements of the State information systems’ integrator under management of the Agency.

**2.2. Notification of Information on Reportable Cross-border Arrangements to Other Countries**

24. The State Revenue Service shall, after receipt of information in accordance with Sub-chapter 2.1 of this Regulation, when performing automatic exchange of information, notify the information referred to in Paragraph 25 of this Regulation to the competent authorities of all other European Union Member States in accordance with Commission Implementing Regulation (EU) 2019/532 of 28 March 2019 amending Implementing Regulation (EU) 2015/2378 as regards the standard forms, including linguistic arrangements, for the mandatory automatic exchange of information on reportable cross-border arrangements. The State Revenue Service shall send the information provided for in this Regulation to other countries or territories in conformity with the amount and conditions specified in the international agreements concluded between the Republic of Latvia and the relevant countries or territories and in the competent authority agreements.

25. Upon notifying information in accordance with Paragraph 24 of this Regulation, the State Revenue Service shall include the following data therein:

25.1. the identification of intermediaries and the relevant taxpayers, including their given name and surname or name, date and place of birth, residence for tax purposes, taxpayer’s identification number, the role of the person providing a report in relation to a cross-border arrangement and, where appropriate, information identifying the associated person of the relevant taxpayer;

25.2. information on the hallmarks referred to in Chapter 3 of this Regulation which make the cross-border arrangement reportable;

25.3. a summary of the content of the reportable cross-border arrangement, including a reference to the name by which it is commonly known (if any) and a short, general description of the relevant economic activities or arrangements, without leading to the disclosure of information which contains a commercial or professional secret, which refers to trade process, or of information the disclosure of which would be contrary to public policy;

25.4. the date on which the first stage in implementing the reportable cross-border arrangement has been commenced or will be commenced;

25.5. information on legal framework that forms the basis of the reportable cross-border arrangement;

25.6. the value of the reportable cross-border arrangement;

25.7. the European Union Member State of the relevant taxpayer and any other European Union Member State (in respect of the category D hallmark – also any other country or territory) which are likely to be concerned by the reportable cross-border arrangement;

25.8. the identification of any other persons in a European Union Member State likely to be affected by the reportable cross-border arrangement, indicating to which European Union Member States such persons are linked (in respect of the category D hallmark this Sub-paragraph shall be applicable also in relation to any other country or territory).

26. The fact that the State Revenue Service does not react to a reportable cross-border arrangement shall not imply any acceptance of the activities included in such arrangement or application of tax laws and regulations in respect of that arrangement.

27. The State Revenue Service shall conduct automatic exchange of information within one month of the end of the quarter in which the information was submitted.

**3. Hallmarks of Cross-border Arrangements**

28. The hallmarks of cross-border arrangements shall contain the following information:

28.1. main benefit test;

28.2. hallmark categories:

28.2.1. category A – generic hallmarks related to main benefit test;

28.2.2. category B – specific hallmarks related to main benefit test;

28.2.3. category C – specific hallmarks related to cross-border transactions;

28.2.4. category D – specific hallmarks in respect of automatic exchange of information and beneficial owners;

28.2.5. category E – specific hallmarks in respect of determination of transfer pricing.

29. Main benefit test:

29.1. hallmarks under category A and B, and also specific hallmarks under category C included in Sub-paragraphs 32.1.2.1, 32.1.3, and 32.1.4 of this Regulation may only be taken into account if they satisfy the main benefit test provided for in this Paragraph;

29.2. the main benefit test will be considered satisfied if it can be established that the main benefit or one of the main benefits which, having regard to all relevant facts and circumstances, a person may reasonably expect to derive from an arrangement is the obtaining of a tax advantage;

29.3. the fact that the conditions referred to in Sub-paragraph 29.1 of this Regulation are present – hallmark under category C included in Sub-paragraph 32.1.2.1, 32.1.3, or 32.1.4 of this Regulation is in effect – cannot alone be a reason for concluding that an arrangement satisfies the main benefit test.

30. Hallmarks under category A of the cross-border arrangement shall be generic hallmarks linked to the main benefit test:

30.1. an arrangement where the relevant taxpayer or a participant in the arrangement undertakes to comply with a condition of confidentiality which may require it not to disclose how the arrangement could secure a tax advantage vis-à-vis other intermediaries or the tax administrations;

30.2. an arrangement where the intermediary has the right to receive a fee (interest, remuneration for finance costs, and other charges) for the arrangement and that fee is determined having regard to one of the following conditions:

30.2.1. the amount of the tax advantage derived from the arrangement;

30.2.2. whether or not a tax advantage is actually derived from the arrangement. This includes an obligation on the intermediary to partially or fully refund the fees if the intended tax advantage derived from the arrangement is not partially or fully achieved;

30.3. an arrangement that has substantially standardised documentation or structure and is available to more than one relevant taxpayer without the need to be substantially customised for implementation.

31. Hallmarks under category B of the cross-border arrangement shall be specific hallmarks linked to the main benefit test:

31.1. an arrangement whereby a participant in the arrangement takes contrived steps which consist of acquiring a loss-making company, discontinuing the main activity of such commercial company, and using its losses for the purpose of reducing the tax liability of the participant in the arrangement, including through a transfer of the abovementioned losses to another country or territory or by the acceleration of the use of the abovementioned losses;

31.2. an arrangement that has the effect of converting income into capital, gifts, or other categories of revenue, which are taxed at a lower level or exempt from tax;

31.3. an arrangement which includes circular transactions resulting in the round-tripping of funds, namely through involving interposed entities without other primary commercial function or transactions that offset or cancel each other or that have other similar features.

32. Hallmarks under category C of the cross-border arrangement shall be specific hallmarks related to cross-border transactions:

32.1. an arrangement that involves deductible cross-border payments made between two or more associated persons if at least one of the following conditions occurs:

32.1.1. the recipient of payments is not a resident for tax purposes in any country or territory;

32.1.2. although the recipient of payments is a resident for tax purposes in a country or territory, that country or territory either:

32.1.2.1. does not impose enterprise income tax or imposes enterprise income tax at the rate of zero or almost zero;

32.1.2.2. is included in the list of third countries which have been assessed by European Union Member States collectively or together with the Organisation for Economic Co-operation and Development as being non-cooperative;

32.1.3. the payment benefits from a full exemption from tax in the country or territory where the recipient of payment is a resident for tax purposes;

32.1.4. the payment benefits from a preferential tax regime in the country or territory where the recipient of payment is a resident for tax purposes;

32.2. deductions for the same depreciation on the asset are claimed in more than one country or territory;

32.3. relief from double taxation in respect of the same item of income or capital is claimed in more than one country or territory;

32.4. a transaction or a set of transactions which includes transfers of assets if there is a material difference in the amount being treated as payable for the assets in the abovementioned countries or territories involved.

33. Hallmarks under category D of the cross-border arrangement shall be specific hallmarks in respect of automatic exchange of information and beneficial owners:

33.1. an arrangement which may have the effect of undermining the reporting obligation in accordance with the laws and regulations regarding the automatic exchange of financial account information, including taking advantage of the absence of laws and regulations in the relevant situation. Such arrangement shall include at least the following hallmarks:

33.1.1. the use of an account, product, or investment that is not considered to be a financial account, but has hallmarks that are substantially similar to those of a financial account;

33.1.2. the transfer of financial accounts or assets to countries or territories that are not bound by the automatic exchange of financial account information with the country or territory of residence of the relevant taxpayer, or use of such countries or territories;

33.1.3. the reclassification of income or capital into products or payments that are not subject to the automatic exchange of financial account information;

33.1.4. the transfer or conversion of a financial institution or a financial account or the assets therein into a financial institution or a financial account or assets not subject to reporting under the automatic exchange of financial account information;

33.1.5. the use of legal units, legal entities, arrangements, or structures that eliminate or purport to eliminate reporting of one or more account holders or beneficial owners according to the automatic exchange of financial account information;

33.1.6. arrangements that undermine the due diligence procedures used by financial institutions to comply with their obligation to report financial account information, or which use weaknesses in such procedures, including the use of the countries or territories with inadequate or weak regimes of enforcement of anti-money-laundering legislation or with weak requirements in respect of legal persons or legal arrangements;

33.2. an arrangement involving a non-transparent legal or beneficial ownership chain with the use of persons, legal arrangements, or structures:

33.2.1. that do not carry out a substantive economic activity supported by adequate staff, equipment, assets, and premises;

33.2.2. that are established, managed, resident, controlled, or are carrying out economic activity in any country or territory other than the country or territory of residence of one or more of the beneficial owners of the assets held by such persons, legal arrangements or structures;

33.2.3. where the beneficial owners (in conformity with the definition laid down in the Law on the Prevention of Money Laundering and Terrorism and Proliferation Financing), are made unidentifiable.

34. Hallmarks under category E of the cross-border arrangement shall be specific hallmarks in respect of transfer pricing:

34.1. an arrangement which provides for the application of unilateral “safe harbour” within the meaning which is laid down for it in the document of the Organisation for Economic Co-operation and Development “Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations” referred to in Paragraph 19 of Cabinet Regulation No. 677 of 14 November 2017, Regulations for the Application of the Enterprise Income Tax Law;

34.2. an arrangement involving the transfer of hard-to-value intangibles. The term “hard-to-value intangibles” covers intangibles or rights in intangibles for which, at the time of their transfer between associated persons:

34.2.1. no reliable comparables exist;

34.2.2. and the transaction is entered into, the projections of future cash flows or income expected to be derived from the transferred intangible, or the assumptions used in valuing the intangible are highly uncertain, making it difficult to predict the level of ultimate success of the intangible at the time of the transfer;

34.3. an arrangement involving an intragroup cross-border transfer of functions, risks, or assets if the projected annual earnings before interest and taxes (EBIT), during the three-year period after the transfer, of the transferor or transferors are less than 50 per cent of the projected annual earnings before interest and taxes (EBIT) of such transferor or transferors if the transfer had not been made.

**4. Closing Provisions**

35. Intermediaries and the relevant taxpayers have an obligation, in conformity with the provisions of this Regulation, to provide the information on reportable cross-border arrangements to the State Revenue Service the first stage of which has been implemented during the time period from 25 June 2018 until 30 June 2020. Intermediaries and the relevant taxpayers shall provide the information on the abovementioned arrangements to the State Revenue Service by 28 February 2021.

[*14 July 2020*]

36. The State Revenue Service shall conduct the first exchange of information in accordance with this Regulation by 30 April 2021.

[*14 July 2020*]

37. Having regard to the format and conditions which are adopted by the implementing acts in the field of administrative cooperation issued by the European Commission, the State Revenue Service shall once a year send the assessment on the efficiency of the exchange of information on achieved practical results to the European Commission.

38. The Regulation shall come into force on 1 July 2020.

39. The 30-day period for the provision of a report provided for in Paragraphs 6 and 13 of this Regulation shall start

on 1 January 2021 in the following cases:

39.1. the reportable cross-border arrangement is made available for the implementation, it is ready for the implementation, or the first stage of its implementation has been commenced in the time period from 1 July 2020 until 31 December 2020;

39.2. the intermediary referred to in Sub-paragraph 3.5.1.2 of this Regulation has provided, directly or by means of other persons, aid, assistance, or advice in the time period from 1 July 2020 until 31 December 2020.

[*14 July 2020*]

40. In respect of marketable arrangements in accordance with Paragraph 8 of this Regulation, the time period for the provision of the first periodic report shall set in on 30 April 2021.

[*14 July 2020*]

**Informative Reference to European Union Directives**

[*14 July 2020*]

The Regulation contains legal norms arising from:

1) 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;

2) Council Directive (EU) 2020/876 of 24 June 2020 amending Directive 2011/16/EU to address the urgent need to defer certain time limits for the filing and exchange of information in the field of taxation because of the COVID-19 pandemic.

Prime Minister A. K. Kariņš

Minister for Finance J. Reirs