EC/Liechtenstein agreement: taxation of savings income in the form of interest payments

2004/0191(CNS) - 22/12/2004 - Final act

PURPOSE: the conclusion of the Agreement between the European Community and the Principality of Liechtenstein providing for measures equivalent to those laid down in Council Directive 2003/48/EC on the taxation of savings income in the form of interest payments.

LEGISLATIVE ACT: Council Decision 2005/353/EC.

CONTENT: The Agreement between the European Community and the Principality of Liechtenstein providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments is approved on behalf of the European Community.

The Commission is authorised to approve, on behalf of the Community, the amendments to the Annexes to the Agreement which are required to ensure that they correspond to the information relating to the competent authorities notified under Article 5(a) of Directive 2003/48/EC and to the information in the Annex thereto.

The President of the Council shall give the notification provided for in Article 16(1) of the Agreement on behalf of the Community.

The date of entry into force of the Agreement will be published in the Official Journal of the European Union by the General Secretariat of the Council.