

DAC6 Pulse

Issue 8 – December 2020

The clock is ticking for the DAC6 compliance marathon

The new year, that is only a few days away, marks the beginning of the DAC6 live reporting period for all territories, with the exception of Poland, Germany, Finland and Austria, that did not exercise the option to postpone the initial deadlines for the first reporting.

Hence, at this point of time, it is crucial for all stakeholders to consider where we stand in terms of the national implementation and identify the areas which need special attention and targeted actions so as for the reporting obligations to be duly fulfilled.

According to the Directive, Member States should have adopted and published, by 31 December 2019 at the latest, the necessary laws, regulations and administrative provisions for the application of the DAC6 rules. However, there are still two countries where only their draft legislation has been published.

In addition, the actual reporting process is still unknown in 3 countries, with the majority of the remaining territories choosing to support an xml format.


Furthermore, in the absence of a generally applicable set of guidelines for the implementation of the Directive, the long-anticipated issuance of national guidelines, which is vital for both local and international stakeholders, is still pending in almost one third of the jurisdictions.

The race for DAC6 compliance has already started and the time is running out. For this purpose, we have prepared this digital newsletter to keep you updated on all the latest DAC6 developments pertaining to (i) the current status of implementation, (ii) the availability and the type of the reporting form, and (iii) the existence of national guidelines.




Implementation tracker (status as at 21 December 2020)

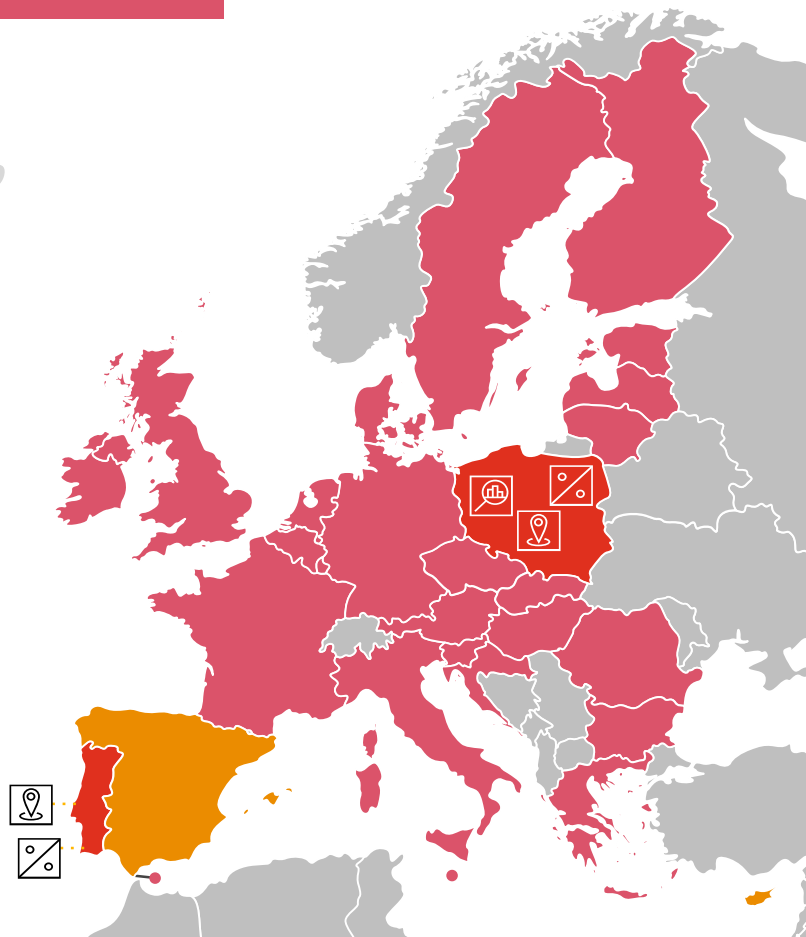
Map Key

Implementation status:

-  Implemented (DAC6-conform)
-  Implemented (broader scope)
-  Draft (DAC6-conform)
-  Non-EU countries

Derogations applied:

-  Additional hallmarks included
-  Domestic transactions covered
-  Other taxes (e.g. VAT) covered

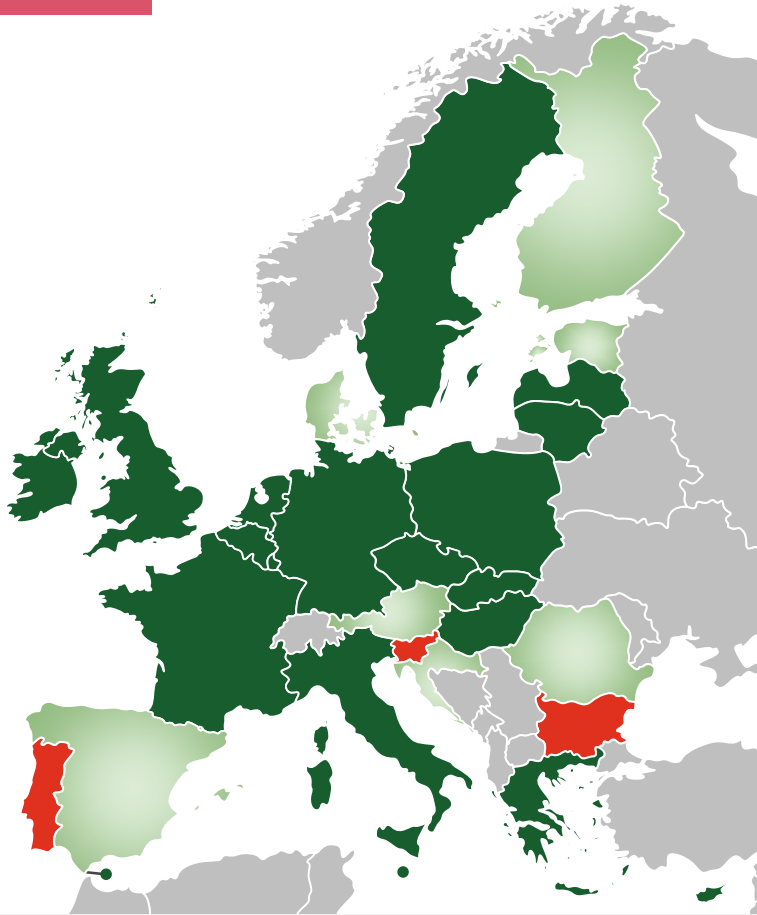


Reporting form tracker (status as at 21 December 2020)

Map Key

Reporting form:

- Published (xml format supported)
- Published (xml format not yet supported)
- Not published yet
- Non-EU countries



With less than 2 weeks before the live reporting period begins, there are still 3 territories in which the reporting form has not been published yet. (see map above)

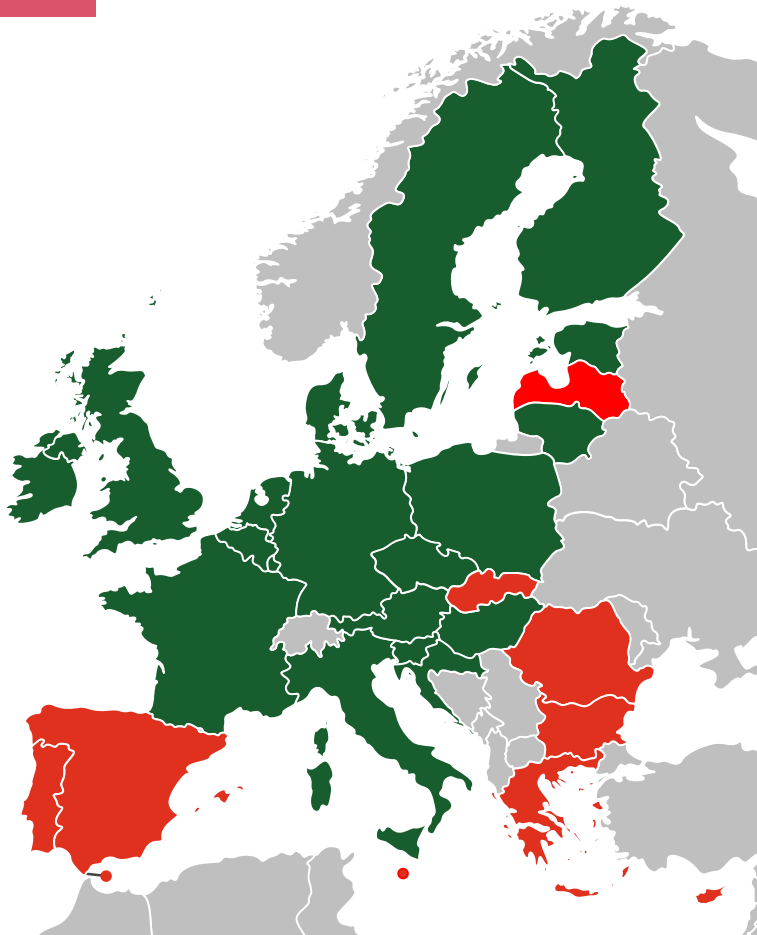
Furthermore, there are still 10 territories where no guidance for the implementation of the DAC6 legislation has been published yet. (see map below)

Guidelines tracker (status as at 21 December 2020)

Map Key

Guidelines:

- Published
- Not published yet
- Non-EU countries



Stay tuned for
our next issue!

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