

DAC6 - EU Council Directive on mandatory disclosure and exchange of information on cross-border arrangements

Extension to the imposition of administrative fines for late submission information

The Tax Department informs that no administrative fines will be imposed for late submission of DAC6 information, to be submitted by the 30th June 2021, regarding the following cases:

- a. Reportable cross-border arrangements made between 25 June 2018 and 30 June 2020 and had to be submitted by 28 February 2021.
- b. Reportable cross-border arrangements made between 1 July 2020 and 31 December 2020 and had to be submitted by 31 January 2021.
- c. Reportable cross-border arrangements made between 1 January 2021 and 31 May 2021 and had to be submitted within 30 days by date they became available for implementation or were ready to implementation or had taken the first step towards their implementation, whatever happened first
- d. Reportable cross-border arrangements, for which they have secondary intermediaries provide assistance, assistance or advice between 1 January 2021 and 31 May 2021 and had to submit information within 30 days estimated from the day following the day on which they provided assistance, aid or advice.