



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

**Extension to the submission of information**

The Tax Department informs that the Directive is expected to be incorporated into the Cypriot legislation within the current month.

In view of this, as well as the fact that some of the deadlines for the submission of information set out in this Directive have expired, the deadline for the submission of DAC6 information is extended **until 31 March 2021**, in the following cases:

- (a) Reportable cross-border arrangements that have been made between 25 June 2018 and 30 June 2020 and had to be submitted by 28 February 2021.
- (b) Reportable cross-border arrangements that had been 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 28 February 2021, that had to be submitted within 30 days from the date they were made available for implementation or were ready for implementation or the first step in the implementation has been made, whichever occurred first.
- (d) Reportable cross-border arrangements for which secondary intermediaries provided aid, assistance or advice, between 1 January 2021 and 28 February 2021 and had to submit information within 30 days beginning on the day after they provided aid, assistance or advice.