



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

Extension to the imposition of administrative fines for overdue submission of information

The Tax Department informs that there will be no imposition of administrative fines for overdue submission of DAC6 information that will be submitted until the 30th November 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 31 October 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 31 October 2021 and had to submit information within 30 days beginning on the day after they provided aid, assistance or advice.
- (e) The first periodic report for marketable arrangements that had to be submitted by 30 April 2021.