

# WHITEPAPER

## CRUCIAL QUESTIONS FROM OUR DAC6 COMMUNITY – MARCH 2020

Reading time: 3 minutes | March 2020 | by TaxModel, Hank Moonen

We continuously ask our MDR community to share their questions concerning the new DAC6 regulation, with us. Below we try to answer these questions based on our communications with other tax professionals, compliance officers, and tax authorities.

### **How should the administration of taxpayers and intermediaries look like to support why certain arrangements are e.g. outside scope, not cross border or not reportable?**

In the first instance, an intermediary will have to (be able to) estimate whether there is a cross-border arrangement subject to a reporting obligation. How the intermediary does this is basically free of form. The intermediary should demonstrate that the process is in order. The structures that fall under a hallmark but do not qualify for the main benefit test must be kept up to date because the intermediary must be able to argue to the tax authorities why the structure falls under the hallmark but was not reported because the main benefit test was not met.

### **Is an intermediary obliged to report if a taxpayer reports (voluntarily) and provides proof of this to the intermediary?**

In the absence of an intermediary, the taxpayer must report. This means that if there is an intermediary, the intermediary is responsible for the notification regardless of the notification by the taxpayer.

### **Should an intermediary (a notary who only establishes a BV, a bank that opens a bank account for a client, accountant that implements the bookkeeping, a compliance provider that prepares the relevant tax filings, etc.) investigate to what extent their actions part of a CBA?**

**The question is actually whether almost every action that the intermediary does should receive a CBA check.**

This depends on the circumstances. In some cases, a notary or bank will qualify as a “supporting intermediary.” An “supporting intermediary” is typically involved when a CBA has already been made available for implementation or is ready for implementation or when the first step of the implementation has already been taken, for example, in the context of managing that implementation. However, if the “supporting intermediary” can demonstrate in such a case that another relevant intermediary has already reported the CBA, he is relieved of his reporting obligation.

### **When (for example) an intermediary has filed a report. Is it possible for other Intermediaries to upload their filing with the same arrangement and disclosure IDs if they don't think the intermediary's report is good enough?**

No. Every report receives a unique disclosureID. It is possible to report on the same arrangementID.

**Is it possible to check based on IDs whether a report has actually been filed with the tax authorities?**

The person who made the report will receive a delivery report; in addition, the person who made the report can see this in his account. Third parties cannot see this.

**To what extent does the Dutch XML file match the XML files of other countries? Is there a general DAC6 XML file? Where could we find the general DAC6 XML file?**

This is mostly the same, but all countries have their own specification.

**More information**

Visit [www.tax-model.com/dac6pro](http://www.tax-model.com/dac6pro) for more information about the MDR/DAC6 regulation and DAC6pro. Ask your questions through our live chat or via [dac6pro@tax-model.com](mailto:dac6pro@tax-model.com).