

Legend: CBA = Cross Border Arrangement | PE = Permanent Establishment | FA = Financial Account | FI = Financial Institution | CTRY = Country | MS = Member State | AH = Account Holder | CP = Controlling Persons | LEs = Legal Entities | UBOs = Ultimate Beneficial Owners | EBIT = Earnings before Interest and Taxes

1. Client information

- 1.1. Name
- 1.2. Date and place
- 1.3. Address
- 1.4. TIN
- 1.5. Tax residences

2. Role intermediary ("IM") (Any Person That:)

A. Designs, markets, organises or makes available for implementation or manages the implementation of a CBA

B. Provides aid, assistance or advice with respect to the activities as per A.

3. Cross-Border Agreement ("CBA")?

Cross-border: > 1 MS or MS <-> 3rd country
Meets ≥ 1 condition:

- 1. Participants tax resident in ≥ 1 CTRYS
- 2. ≥ 1 participants dual resident
- 3. ≥ 1 participants has PE + CBA is part of PE activities
- 4. ≥ 1 participants has PE in CTRY active in another CTRY + CBA is part of PE activities
- 5. CBA impacts at least 2 CTRYS

No

Yes

No Reporting Obligation

4. Is the main benefit test fulfilled?

Obtaining of a tax advantage or avoiding reporting obligation.

No

Yes

Category A: Generic Hallmarks linked to main benefit test

- A1: CBA with condition of confidentiality Yes / No
- A2: CBA where IM is entitled to fee linked to amount or achievement of tax advantage Yes / No
- A3: CBA substantially standardised available to ≥ 1 taxpayer Yes / No

Category B: Specific Hallmarks linked to main benefit test

- B1: CBA around acquisition and planning loss-making company Yes / No
- B2: CBA converting income into capital or revenues taxed at a lower level or exempt Yes / No
- B3: CBA resulting in the round-tripping of funds Yes / No

Category C: Specific Hallmarks linked to main benefit test

- C1: CBA with deductible cross-border payments between ≥ 2 associated enterprises: meets ≥ 1 conditions: participant in jurisdiction with: 1. zero or ≈ zero tax, 2. preferential tax regime or 3. where payment benefits from a preferential tax regime Yes / No

Category C: Specific Hallmarks related to cross-border transactions

- C1: CBA with payments between ≥ 2 affiliates: recipient = (a) stateless or (b) resident tax haven Yes / No
- C2: CBA with deductions for same depreciation on asset claimed in ≥ 1 CTRY Yes / No
- C3: CBA with relief from double taxation for same item of income / capital claimed in ≥ 1 CTRY. Yes / No
- C4: CBA with non arm's length transfers of assets Yes / No

Category D: Specific Hallmarks concerning automatic exchange of information agreements in the union

- D1: CBA undermining the reporting obligation: Yes / No
 - a. CBA with use of account, product or investment similar to those of a FA but is not an FA Yes / No
 - b. CBA with transfer FA to CTRYS not bound by the automatic FA info exchange Yes / No
 - c. CBA with re-classification to products / payments not subject to automatic FA info exchange Yes / No
 - d. CBA with transfer FI or a FA or assets into a FI or FA or assets not subject to reporting Yes / No
 - e. CBA with LEs / arrangements / structures that (purport to) eliminate reporting ≥ 1 AH or CP Yes / No
 - f. CBA undermining, exploiting weaknesses in FI's DD procedures for FA reporting obligations, including the use of jurisdictions with inadequate or weak regimes Yes / No
- D2: CBA with non-transparent legal or beneficial ownership chain with the use of persons, legal arrangements or structures: (a) no substance; and (b) incorporated, managed, resident, controlled or established in any CTRY other than CTRY of residence of one or more of the UBOs of the assets held by such persons, legal arrangements or structures; and c. where the UBOs of such persons, legal arrangements or structures, as defined in Directive (EU) 2015/849, are made unidentifiable. Yes / No

Category E: Specific Hallmarks concerning Transfer Pricing

- E1: CBA which involves the use of unilateral safe harbor rules Yes / No
- E2: CBA involving the transfer of hard-to-value intangibles Yes / No
- E3: CBA with transfer of functions / risks and/or assets, if EBIT within 3 years post transfer < 50% projected EBIT Yes / No

5. One or more hallmarks applicable?

No

Yes

No Reporting Obligation

6. Summary Transaction

A summary of the CBA, including a reference name and description

7. Details National Provision

Details of the national provisions forming the basis of the reportable CBA

8. Value of the Reportable Arrangement

9. Identification Member State of Relevant Tax Payer

Identification MS taxpayer(s) and any other MS concerned by the CBA

10. Identification of any other person in MS

Identification person in MS affected by CBA, indicating MS residency of such person

11. Date of Delivery Advice

A. Day CBA made available for implementation; Day CBA is ready for implementation; Day 1st step of implementation is made

B. Day aid, assistance or advice has been provided

12. Deadline notification

The deadline for reporting will be implementing date (see point 11) + 30 days.