

## **Postponement of deadline for notifications under the Mandatory Disclosure Rules (DAC6)**

Recently, agreement was reached at the EU level on postponing by six months the deadline(s) for notifying reportable cross-border arrangements to the Dutch tax authorities under the Mandatory Disclosure Rules (DAC6). As this postponement is optional, it is up to the individual EU Member States to decide whether or not to apply it. The Deputy Minister of Finance has indicated that nearly all Member States intend to make use of this option to grant a postponement. By letter to the Lower House of Parliament dated June 26, 2020, the Deputy Minister informed the Lower House that he will also be granting a postponement in the Netherlands by way of a policy statement of the same date enclosed with that letter.

Specifically, the postponement of the deadline(s) by the Netherlands means that:

- Reportable cross-border arrangements of which the first step of the implementation was taken between June 25, 2018 and July 1, 2020, must be reported no later than February 28, 2021.
- Reportable cross-border arrangements that were ready for implementation between June 25, 2018 and July 1, 2020 and of which the first step of the implementation was taken on or after July 1, 2020 must be reported no later than within 30 days as of January 1, 2021.
- Reportable cross-border arrangements that were made available for implementation or were ready for implementation between July 1, 2020 and December 31, 2020 or of which the first step of the implementation was taken in that period must be reported no later than within 30 days as of January 1, 2021.
- The periodic report with new information on data and inquiries about marketable arrangements must be provided for the first time no later than April 30, 2021.
- Intermediaries that directly or via other people have provided help, assistance or advice with regard to a reportable cross-border arrangement (so-called auxiliary intermediaries) during the period between July 1, 2020 and December 31, 2020 must report this within 30 days as of January 1, 2021.

To avoid any doubt, cross-border arrangements that as of January 1, 2021 are made available for implementation or are ready for implementation or of which the first step of the implementation is taken must be reported within the (normal) 30-day period.

For more information about the Dutch implementation of the Mandatory Disclosure Rules we refer to this [factsheet](#) by the KPMG EU Tax Centre.

### **Postponement in other Member States**

At the time of writing, the following is known about how other EU Member States are dealing with the postponement:

- countries that have indicated they will not be granting a postponement: Finland;
- countries that have confirmed they will be granting a postponement: Belgium, Cyprus, Croatia, the Czech Republic, France, Gibraltar (three-month postponement), Hungary, Ireland, Luxembourg, Sweden and the United Kingdom;
- countries that have (informally) indicated they will be granting a postponement: Germany, Latvia, Lithuania and Romania.

It is not (yet) known whether the other EU Member States will be granting a postponement. However, it appears inevitable that Greece, Italy, Portugal and Spain will grant a postponement, as they have not yet completed the implementation of the Mandatory Disclosure Rules.

Meijburg & Co  
June 29, 2020

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