

# DAC6 Pulse

Issue 8 – December 2020

## The clock is ticking for the DAC6 compliance marathon

The new year, that is only a few days away, marks the beginning of the DAC6 live reporting period for all territories, with the exception of Poland, Germany, Finland and Austria, that did not exercise the option to postpone the initial deadlines for the first reporting.

Hence, at this point of time, it is crucial for all stakeholders to consider where we stand in terms of the national implementation and identify the areas which need special attention and targeted actions so as for the reporting obligations to be duly fulfilled.

According to the Directive, Member States should have adopted and published, by 31 December 2019 at the latest, the necessary laws, regulations and administrative provisions for the application of the DAC6 rules. However, there are still two countries where only their draft legislation has been published.

In addition, the actual reporting process is still unknown in 3 countries, with the majority of the remaining territories choosing to support an xml format.


Furthermore, in the absence of a generally applicable set of guidelines for the implementation of the Directive, the long-anticipated issuance of national guidelines, which is vital for both local and international stakeholders, is still pending in almost one third of the jurisdictions.

The race for DAC6 compliance has already started and the time is running out. For this purpose, we have prepared this digital newsletter to keep you updated on all the latest DAC6 developments pertaining to (i) the current status of implementation, (ii) the availability and the type of the reporting form, and (iii) the existence of national guidelines.




## Implementation tracker (status as at 21 December 2020)

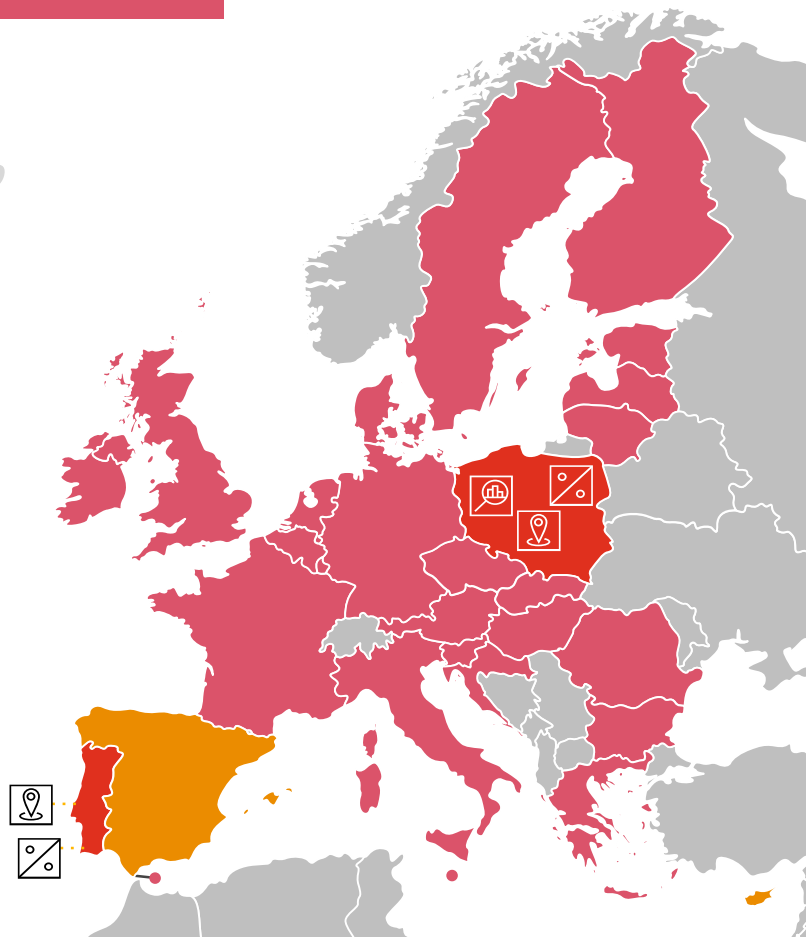
### Map Key

Implementation status:

-  Implemented (DAC6-conform)
-  Implemented (broader scope)
-  Draft (DAC6-conform)
-  Non-EU countries

Derogations applied:

-  Additional hallmarks included
-  Domestic transactions covered
-  Other taxes (e.g. VAT) covered

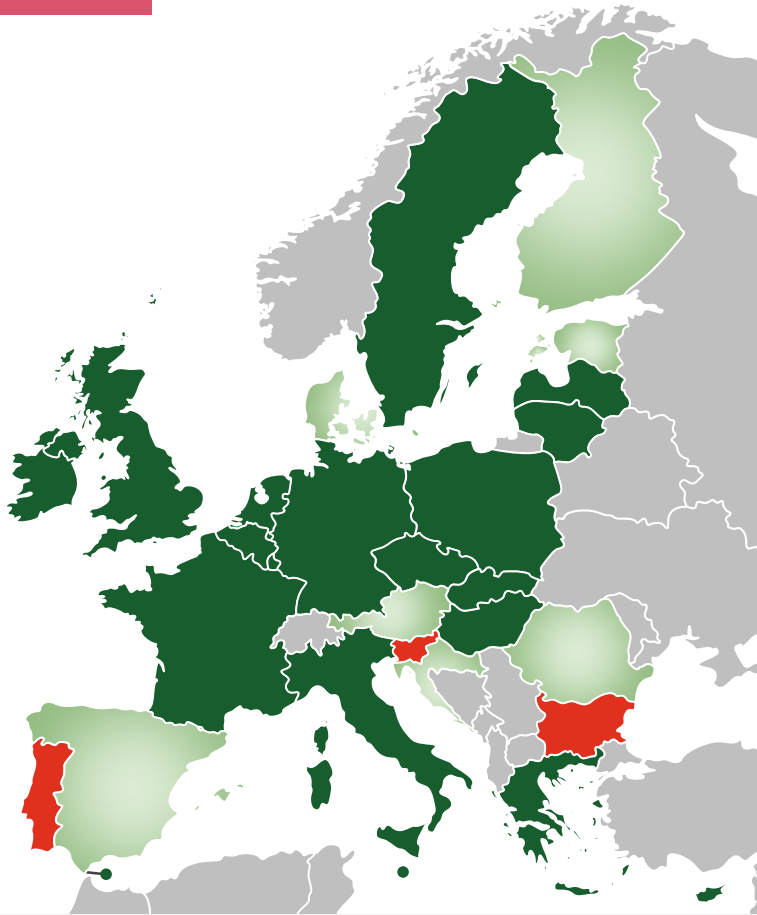


## Reporting form tracker (status as at 21 December 2020)

### Map Key

Reporting form:

- Published (xml format supported)
- Published (xml format not yet supported)
- Not published yet
- Non-EU countries



With less than 2 weeks before the live reporting period begins, there are still 3 territories in which the reporting form has not been published yet. (see map above)

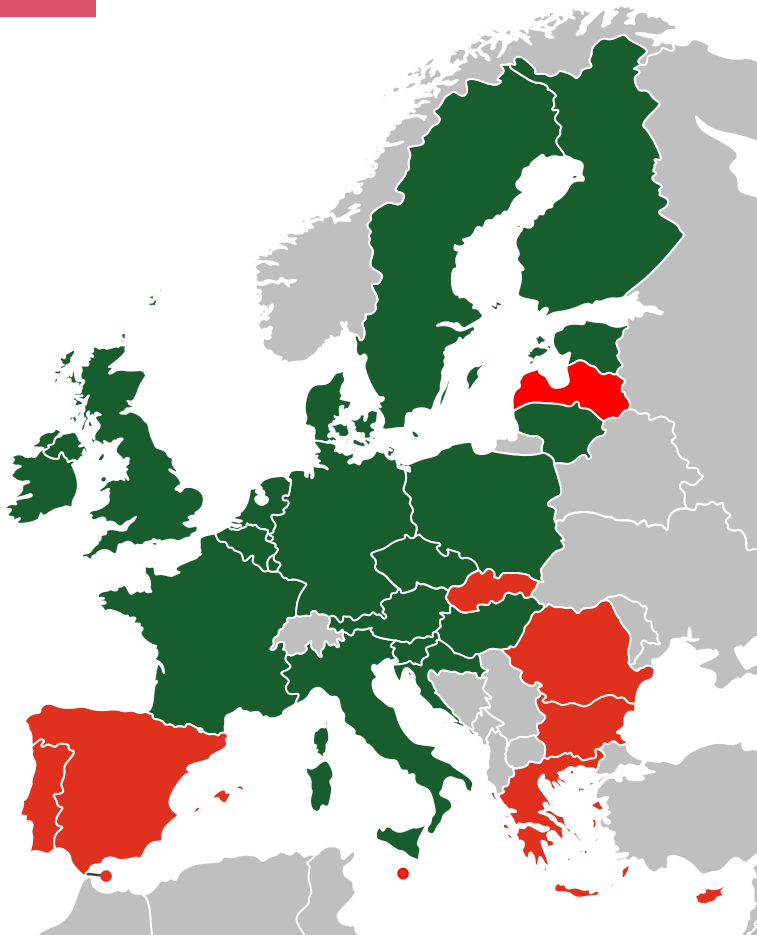
Furthermore, there are still 10 territories where no guidance for the implementation of the DAC6 legislation has been published yet. (see map below)

## Guidelines tracker (status as at 21 December 2020)

### Map Key

Guidelines:

- Published
- Not published yet
- Non-EU countries



Stay tuned for  
our next issue!

## Our team

### Overall coordination

Adrian Rudd (UK)  
Richard Jerabek (AT)

### Bulgaria

Orlin Hadjiiski  
[orlin.hadjiiski@pwc.com](mailto:orlin.hadjiiski@pwc.com)  
+359 2 93 55 142

### Czech Republic

David Borkovec  
[david.borkovec@pwc.com](mailto:david.borkovec@pwc.com)  
+420 251 152 561

### Finland

Mikko Reinikainen  
[mikko.reinikainen@pwc.com](mailto:mikko.reinikainen@pwc.com)  
+358 20 7877463

### Greece

Mary Psylla  
[mary.psylla@pwc.com](mailto:mary.psylla@pwc.com)  
+30 21 0687 4543

### Italy

Enrico Macario  
[enrico.macario@pwc.com](mailto:enrico.macario@pwc.com)  
+39 320 430 5409

### Luxembourg

Sami Douenias  
[sami.douenias@pwc.com](mailto:sami.douenias@pwc.com)  
+352 49 48 48 3060

### Poland

Sławomir Krempa  
[slawomir.krempa@pwc.com](mailto:slawomir.krempa@pwc.com)  
+48 22 746 6874

### Slovakia

Christiana Serugová  
[christiana.serugova@pwc.com](mailto:christiana.serugova@pwc.com)  
+421 25 935 0614

### Sweden

Marcus Hammarstrand  
[marcus.hammarstrand@pwc.com](mailto:marcus.hammarstrand@pwc.com)  
+46 10 213 14 34

### Austria

Richard Jerabek  
[richard.jerabek@pwc.com](mailto:richard.jerabek@pwc.com)  
+43 1 501 88 3431

### Croatia

Hrvoje Jelic  
[hrvoje.jelic@pwc.com](mailto:hrvoje.jelic@pwc.com)  
+385 (1) 6328 830

### Denmark

Anne Cathrine Primdal Allentoft  
[anne.cathrine.primdal.allentoft@pwc.com](mailto:anne.cathrine.primdal.allentoft@pwc.com)  
+45 39 45 94 35

### France

Emmanuel Raingearde de la Blétière  
[emmanuel.raingearde@avocats.pwc.com](mailto:emmanuel.raingearde@avocats.pwc.com)  
+33 1 56 57 40 14

### Hungary

Bálint Gombkötö  
[balint.gombkoto@pwc.com](mailto:balint.gombkoto@pwc.com)  
+36 30 590 0264

### Latvia

Zlata Elksnina  
[zlata.elksnina@pwc.com](mailto:zlata.elksnina@pwc.com)  
+371 6709 4514

### Malta

Mirko Rapa  
[mirko.rapa@pwc.com](mailto:mirko.rapa@pwc.com)  
+356 2564 6738

### Portugal

Leendert Verschoor  
[leendert.verschoor@pwc.com](mailto:leendert.verschoor@pwc.com)  
+351 213 599 631

### Slovenia

Mojca Bartol Lesar  
[mojca.bartol.lesar@pwc.com](mailto:mojca.bartol.lesar@pwc.com)  
+386 1 583 60000

### Switzerland

Charalambos Antoniou  
[charalambos.antoniou@ch.pwc.com](mailto:charalambos.antoniou@ch.pwc.com)  
+41 58 792 4716

### Belgium

Pieter Deré  
[pieter.dere@pwc.com](mailto:pieter.dere@pwc.com)  
+32 498 48 95 11

### Cyprus

Andreas Andronicou  
[andreas.andronicou@pwc.com](mailto:andreas.andronicou@pwc.com)  
+357 22 553 617

### Estonia

Hannes Lentsius  
[hannes.lentsius@pwc.com](mailto:hannes.lentsius@pwc.com)  
+372 6141 800

### Germany

Arne Schnitger  
[arne.schnitger@pwc.com](mailto:arne.schnitger@pwc.com)  
+49 30 2636 5466

### Ireland

Denis Harrington  
[denis.harrington@pwc.com](mailto:denis.harrington@pwc.com)  
+353 (0) 872318277

### Lithuania

Asta Mineikiene  
[asta.mineikiene@pwc.com](mailto:asta.mineikiene@pwc.com)  
+370 687 31417

### Netherlands

Robert Jan Meindersma  
[robert.jan.meindersma@pwc.com](mailto:robert.jan.meindersma@pwc.com)  
+31 0887926186

### Romania

Andreea Mitirita  
[andreea.mitirita@pwc.com](mailto:andreea.mitirita@pwc.com)  
+40 722942017

### Spain

Roberta Poza Cid  
[roberta.poza.cid@pwc.com](mailto:roberta.poza.cid@pwc.com)  
+34 915 684 337

### United Kingdom

Adrian Rudd  
[adrian.b.rudd@pwc.com](mailto:adrian.b.rudd@pwc.com)  
+44 7753 928353

