

Dear Sir or Madam,

On 25 May 2018 the Council of the European Union adopted a sixth amendment to the Directive on Administrative Cooperation ("DAC 6") which requires so-called tax intermediaries to report, on a **mandatory** basis, cross-border arrangements that contain defined characteristics, features and are subject to a main benefit test.

Although the national implementation shall enter into force on 1 July 2020, relevant cross-border arrangements must already be monitored for the period starting as of 25 June 2018 and finally be reported starting generally in July 2020.

Due to the extensive definition of reportable cross-border arrangements, taxpayers are advised to implement a monitoring system as early as possible to timely fulfil the reporting obligation and avoid penalties for non-reporting.

This Newsletter shall provide you with an overview on the current implementation status in certain CEE/SEE jurisdictions and information on local rules deviating from the EU Directive.

Please do not hesitate to contact our experts for further assistance in this matter.

Kind regards
LeitnerLeitner

IMPLEMENTATION STATUS

Austria	Bulgaria	Croatia	Czech Republic	Hungary	Slovakia	Slovenia
Is DAC 6 already implemented?						
yes	no	no	no	yes	yes	yes
If DAC 6 is not yet implemented, is there a draft-legislation available?						
n/a	yes	yes	yes	n/a	n/a	n/a
Is it planned to start the reporting as of 1 July 2020? If not, will the reporting start earlier or later?						
yes	yes	Later – 31.8.2020	yes	yes	yes	yes
According to the directive reports must retrospectively cover arrangements where the first step is implemented between 25 June 2018 and 30 June 2020. Is this reporting requirement implemented?						
yes	yes	yes	yes	yes	yes	yes



SCOPE

Austria	Bulgaria	Croatia	Czech Republic	Hungary	Slovakia	Slovenia
Taxes covered are not defined by the EU MDR. However, certain taxes are excluded by the directive (e.g. VAT). What taxes are covered/excluded by the MDR?						
All taxes with exception VAT, custom duties, excise duties, social security contributions are covered	All taxes with exception VAT, custom duties, excise duties, social security contributions are covered	n/a	All taxes with exception VAT, custom duties, excise duties, social security contributions are covered	All taxes with exception VAT, custom duties, excise duties, social security contributions are covered	All taxes with exception VAT, custom duties, excise duties, social security contributions are covered	All taxes with exception VAT, custom duties, excise duties, social security contributions are covered
Are purely domestic arrangements covered by the MDR?						
no	no	no	no	no	no	no



WHO HAS TO REPORT?

Austria	Bulgaria	Croatia	Czech Republic	Hungary	Slovakia	Slovenia
Who is subject to the reporting obligation?						
Intermediary or relevant taxpayer (if the intermediary is not released from his legal professional privilege)	Intermediary or relevant taxpayer (if the intermediary is not released from his legal professional privilege)	Intermediary or relevant taxpayer (if the intermediary is not released from his legal professional privilege)	Intermediary or relevant taxpayer (if the intermediary is not released from his legal professional privilege)	Intermediary or relevant taxpayer (if the intermediary is not released from his legal professional privilege)	Intermediary or relevant taxpayer (if the intermediary is not released from his legal professional privilege)	Intermediary or relevant taxpayer (if the intermediary is not released from his legal professional privilege)
MS may grant intermediaries the right to a waiver from filing information on a reportable cross-border arrangement where the reporting obligation would breach a legal professional privilege. Is such a waiver implemented?						
Yes. The waiver from filing information is granted for lawyers, tax advisors, notaries and auditors.	Yes, the waiver is granted for intermediaries when certain conditions are met.	Yes, if professional privilege is prescribed by specific legislation.	Yes. The waiver from filing information is granted for lawyers, tax advisors, notaries and auditors.	Yes. Lawyers may benefit from the waiver, however other parties like tax advisors, accountants or statutory auditors presumably not.	Yes. The waiver from filing information is granted e.g. for lawyers, tax advisors, notaries etc.	Yes. Lawyers may benefit from the waiver, however other parties like tax advisors, accountants or statutory auditors presumably not.



REPORTING DEADLINES

Austria	Bulgaria	Croatia	Czech Republic	Hungary	Slovakia	Slovenia
Is the implemented reporting dead-line in line with the DAC 6 (i.e. 30 days)?						
yes	yes	yes	yes	yes	yes	yes



HOW AND WHERE TO REPORT?

Austria	Bulgaria	Croatia	Czech Republic	Hungary	Slovakia	Slovenia
Is the information to be reported in your country in line with DAC 6?						
yes	yes	yes	yes	yes	yes	yes
Some MS have rules regarding the filing process (e.g. in the UK a standard template should be available). Are there any details regarding the filing process available in your country?						
Generally, only electronic filing (via "FinanzOnline") – in paper only under special circumstances.	An electronic filing is foreseen. The executive director of the National Revenue Agency shall approve the form.	n/a	Electronic filing (a standard template will be available)	Electronic filing (a standard template will be available)	Electronic filing (a standard template will be available)	Standard template for reporting. No details are available since the template will be adopted by the Administrative Rules.



PENALTIES

Austria	Bulgaria	Croatia	Czech Republic	Hungary	Slovakia	Slovenia
Penalties for breach of reporting obligations?						
Up to EUR 50,000 in cases of intent; up to EUR 25,000 in cases of gross negligence	Up to EUR 2,500 for natural persons / up to EUR 5,000 for legal entities; in case of repeated breach the penalty shall be in double amount	From HRK 2,000 (appr EUR 270) up to HRK 200,000 (appr EUR 270,000) for corporations – additional penalties for responsible persons	Up to CZK 500,000	Up to HUF 500,000 (appr EUR 1,500) / up to HUF 5,000,000 (appr EUR 15,000) in case of a repeated breach	Up to EUR 30,000	Up to EUR 10,000 for individual entrepreneurs / up to EUR 30,000 for corporations
Do the penalties in your country also cover the retrospective reporting period?						
yes	yes	yes	yes	yes	yes (no clear wording)	yes



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