

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 filling 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	Up to EUR 2,500 for natural persons / up to EUR 5,000 for legal entities; in case of repeated	From HRK 2,000 (appr EUR 270) up to HRK 200,000 (appr EUR 270,000) for corporations – additional	Up to CZK 500,000	Up to HUF 500,000 (appr EUR 1,500) / up to HUF 5,000,000 (appr EUR	Up to EUR 30,000	Up to EUR 10,000 for individual entrepreneurs / up to EUR

in cases of gross negligence	breach the penalty shall be in double amount	additional penalties for responsible persons		15,000) in case of a repeated breach		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



beograd
 bratislava
 budapest
 graz
 kecskemét
 linz
 ljubljana
 praha
 salzburg
 sarajevo
 wien
 zagreb
 zürich
 sofia

PUBLISHER
 LeitnerLeitner GmbH
 Wirtschaftsprüfer und Steuerberater
 Ottensheimer Straße 32
 4040 Linz
 T +43 732 70 93-0
 F +43 732 70 93-156
 E linz.office@leitnerleitner.com
www.leitnerleitner.com

[unsubscribe newsletter](#)

[print newsletter](#)

EDITORS
 Dr. Clemens Nowotny
 E clemens.nowotny@leitnerleitner.com
 Gerald Gahleitner
 E gerald.gahleitner@leitnerleitner.com
 Alexander Kras
 E alexander.kras@leitnerleitner.com

[Privacy notice](#)

All information in this newsletter are meant as first information, which do not mean a part of legal or tax consultancy and this information cannot replace this consultancy; every responsibility is therefore excluded.

This transmitted information is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material. Any review, retransmission, dissemination or other use of, including acting upon, this information by persons or entities other than the intended recipient is prohibited. If you received this by mistake, please contact the sender and delete the material from any device. Thank you.