

30. September 2020

REPORTING OBLIGATIONS FOR CROSS-BORDER TAX ARRANGEMENTS - IMPLEMENTATION OF "DAC 6"

SINCE 1 JULY 2020, SPECIAL REPORTING OBLIGATIONS APPLY IN GERMANY FOR SO-CALLED CROSS-BORDER TAX ARRANGEMENTS. THESE RESULT FROM THE IMPLEMENTATION OF THE EUROPEAN DIRECTIVE "DAC 6". CROSS-BORDER TAX ARRANGEMENTS MUST BE REPORTED TO THE FEDERAL CENTRAL TAX OFFICE WITHIN 30 DAYS, OTHERWISE FINES MAY BE IMPOSED. THE TAX ADMINISTRATIONS OF THE EU MEMBER STATES WILL EXCHANGE THE DISCLOSED INFORMATION AMONG THEMSELVES THROUGH AN AUTOMATED PROCEDURE. [\(more...\)](#)