






























Member State	Status	Guidance	Major departures from DAC6	Primary reporting obligation for taxpayers and intermediaries					LPP exemption	Penalties	Taxpayer annual reporting obligation	
				Reporting language	Reporting format	Filing mechanism	Pre-registration required for DAC6 filing	Signature / e-signing required for filing			Annual reporting obligation	Form of annual reporting
 Austria	Adopted	✓	✗	Official language or English (English is mandatory for certain information)	Web-based form Paper-based report (under certain circumstances)	Direct data entry to tax authority portal	–	Yes	Lawyers, tax advisors, auditors, notaries, financial institutions	Up to €50,000 one-off fine per violation	No	–
 Belgium	Adopted	✓	✗	Official language and English (Mandatory)	Electronic / XML file	Upload to tax authority portal	*No	–	Lawyers, tax advisors, auditors, notaries, accountants	Up to €50,000 one-off fine	No	–
 Bulgaria	Adopted	✗	✗	Official language (it is recommended that the description of the arrangement is written in English)	Web-based form	Direct data entry to tax authority portal	Yes (Disclosure of information has to be enabled on the e-signature)	Yes	All professionals who have a legal obligation ("consultants")	Up to 5,000 BGN (approx. €2,500) per violation, doubled in case of repeated offense in the same category	Yes	Tax return
 Croatia	Adopted	✓	✗	Official language and English (Mandatory)	Web-based form	Direct data entry to tax authority portal	Yes	Yes	Lawyers, tax advisors	Up to HRK 200,000 (approx. EUR 26,500) one-off fine	Yes	Web based form
 Cyprus	Adopted	✗	✗	English	Electronic / XML file	Upload via governmental portal Ariadne	Yes	No	Lawyers / law firms practicing the profession of lawyer as per the Cap. 2 of Advocates Law	Up to €20,000 one-off administrative fine	No	–
 Czech Rep.	Adopted	✓	✗	Official language or English (translation to Czech may be later requested)	Electronic / XML file	Upload to tax authority portal	No	Yes	Lawyers, tax advisors, auditors, notaries	Up to CZK 500,000 (approximately €20,000) one-off fine per violation	No	–
 Denmark	Adopted	✓	✗	English (Certain information can additionally be reported in local language)	Web-based form	Direct data entry to tax authority portal	Yes	Yes	Lawyers (only for the information that would incriminate the taxpayer)	Up to DKK 400,000	No	–
 Estonia	Adopted	✓	✗	Official language or English	Web-based form (XML file possibility will become available later)	Direct data entry to tax authority portal	*No	No	lawyers, auditors (including tax advisors employed by audit firm)	Up to €3,300 one-off fine	No	–
 Finland	Adopted	✓	✗	Official language or English (English recommended)	Electronic / XML file Paper-based report (under certain circumstances)	Upload to tax authority portal	*No	Yes	Lawyers	Up to €15,000 per reportable arrangement	No	–
 France	Adopted	✓	✗	Official language (but for certain information the tax authorities recommend to also report in English)	Electronic / XML file Web-based form	Upload or direct data entry to tax authority portal	Yes (if the reporting person does not have a tax ID)	Yes	Lawyers, tax advisors, auditors, accountants, banks, notaries, persons referred to in I of Article L.511-33 of the Monetary and Financial Code	Up to €100,000 per calendar year	Yes	–
 Germany	Adopted	✓	✗	Official language (But certain information can also be reported in English)	Electronic / XML file Web-based form	Upload or direct data entry to tax authority portal	Yes	–	Lawyers, tax advisors, auditors	Up to €25,000 per violation	Yes	Tax return
 Gibraltar	Adopted Only in respect of Hallmarks D1 & D2, other than Cross-border arrangements involving Spain and Gibraltar in which case all Hallmarks apply.**	✗	✓	English	Electronic / XML file	Upload to tax authority portal (once portal available - in meantime, by email)	–	–	Lawyers acting in their capacity as lawyers	Up to €3,000 for providing inaccurate information	No	–
 Greece	Adopted	✗	✗	English	Electronic / XML file	Upload to tax authority portal	No (unless the reporting person does not have a Greek tax ID)	No	Lawyers and tax advisors that are acting in their capacity as lawyers	Up to €100,000 per tax audit	No	–

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	Adopted	✓	✗	Official language or English (Optional)	Electronic / XML file Electronic input form (ANYK)	Upload to tax authority portal	No	No	Lawyers	Default penalty up to HUF 500,000 (approx. EUR 1,500). Tax authority may levy default penalty of up to HUF 5,000,000 (approx. EUR 15,000) for non-compliance upon their specific requests	No	-
	Adopted	✓	✗	English	Electronic / XML file Web-based form	Upload to tax authority portal	Yes	Yes	Lawyers	Up to €500 per day per arrangement	Yes	Tax return
	Adopted	✓	✗	Official language (Italian) with the description of the arrangement also in English	Electronic / XML file	Upload to tax authority portal	Yes	-	Intermediaries exempt where examining juridical status or could result in self-incrimination	Up to €31,500 per arrangement	Yes	Tax return
	Adopted	✗	✗	Official language	Electronic / XML file Web-based form	Upload or direct data entry to tax authority portal	*No	No	Lawyers (sworn advocates)	Up to EUR 3,200	No	-
	Adopted	✓	✗	Official language or English (Optional)	Electronic / XML file Web-based form	Upload to tax authority portal (encryption with private key is required) or direct data entry to tax authority portal	Yes	Yes	Conditional LPP exemption	€6,000 and status of non-reliable taxpayer	Yes	-
	Adopted	✓	✗	English (the interface is available in English, French and German)	Electronic / XML file Web-based form	Upload or direct data entry to tax authority portal	Yes	While signature / e-signing not required for filing, authentication is required (LuxTrust) to access official portal and submit the report	Lawyers, auditors, chartered accountants	€250,000 one-off fine	Yes	Tax return
	Adopted	✓	✗	English	Electronic / XML file Excel Spreadsheet	Upload	Yes	No	Lawyers, tax advisors, auditors, notaries	up to €20,200 per reporting arrangement	No	-
	Adopted	✓	✗	English	Electronic / XML file Web-based form	Upload or direct data entry to tax authority portal	Yes	-	Lawyers	€870,000 per arrangement	No	-
	Adopted	✓	✓	Official language	Electronic / XML file Web-based form	Upload to tax authority portal	No	Yes	Intermediaries with legal professional secrecy	Up to app. Pln 27 000 000 (app. € 6 m)	Yes (other periods may also apply)	Separate form
	Adopted	✓	✓	Official language or English (Optional for description of arrangement and relevant legislation only)	Web-based form (XML or similar format still expected)	Direct data entry to tax authority portal	Yes	No, except the use of the password to access the tax authority portal	Intermediaries with a contractual or legal professional secrecy	up to €80,000 one-off fine	Yes, but only regarding arrangements initially reported by the relevant taxpayer	Same as that for reporting arrangement
	Adopted	✓	✗	Official language	Electronic / XML file Electronic web-based form	Upload to tax authority portal	Yes	Yes	Lawyers, tax advisors	up to 100.000 lei (approx. €20,000) per failure	Yes	-
	Adopted	✗	✗	Official language and English (English language is preferred)	Electronic / XML file	Upload to tax authority portal	Yes	Yes	lawyers, statutory tax advisors, statutory auditors	€30,000 (can be imposed repeatedly)	No	-
	Adopted	✓	✗	English (certain fields may be duplicated in official language)	Electronic / XML file Web-based form	Upload or direct data entry to tax authority portal	Digital certificate required	Yes	Lawyers	up to €30,000 in case of failure	Yes	Web-based form (same as for regular reporting)
	Adopted	✓	✗	Official language or English (the interface will be available only in Spanish)	Electronic / XML file Web-based form	Upload or direct data entry to tax authority portal	No*	Yes	Anyone performing "neutral assistance", meaning giving only advice of the tax consequences of a transaction	Minimum fine 16.000 per violation up to one-off fine (amount of the fees received or due to the intermediary)	Yes	Separate form

Last update date: 22 April 2021

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Sweden 	Adopted	✓	✗	Official language or English (Optional)	Electronic / XML file Web-based form Paper-based report	Upload or direct data entry to tax authority portal	*No	No	Members of the Swedish bar association	SEK 315,000	No	-
United Kingdom 	Adopted Only in respect of Hallmarks D1 & D2	✓	✓	English	Electronic / XML file	Upload to tax authority portal	Yes	-	UK intermediaries that provide information with respect to which a claim to legal professional privilege could be maintained in legal proceedings	Up to £5,000 per arrangement	Yes	Tax return

Disclaimer: The information provided in this document is general in nature, at various stages of the legislative process and subject to regular update. This material has been prepared for general informational purposes only and is not intended to be relied upon as legal, accounting, tax or other professional advice.

\*No specific DAC6 filing pre-registration required. However, access to the tax authorities' portal (and e-filing system if applicable) is required to file any form if not already in place.

\*\*Guidance for MDR cross-border arrangements (i.e., hallmarks D1 and D2) is to follow the OECD guidance. Please see link provided by the Gibraltar Competent Authority: <https://www.oecd.org/tax/exchange-of-tax-information/model-mandatory-disclosure-rules-for-crs-avoidance-arrangements-and-opaque-offshore-structures.pdf>

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