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## DAC6 - postponement of deadlines for disclosure of cross- border arrangements

Requirements for disclosure of information on reportable cross-border arrangements, which fulfill the characteristics prescribed in the Directive on Administrative Cooperation in Taxation (known as DAC6), were transposed into Slovak legislation through the Amendment to Act No. 442/2012 Coll. on International Assistance and Cooperation in Tax Administration. The taxpayer and the intermediary are the obliged entities for the purposes of disclosing information. We provided more information on this in [Tax and Legal News 01-02/2020](#).

### Current deadlines

In view of the economic effects of COVID-19 restrictions, the European Commission has proposed postponing DAC6 reporting deadlines by up to six months. This six-month deferral was approved at national level by the Slovak National Council as part of a package of measures from the Ministry of Economy designed to improve the business environment<sup>1</sup>. How will this change be reflected in practice?

- ▶ The 30-day limit for submission of information on reportable cross-border arrangements will begin to apply from 1 January 2021 instead of the originally scheduled date of 1 July 2020.

Accordingly, from 1 January 2021, the relevant information on a reportable cross-border arrangement must be submitted

within 30 days of the day following that on which the arrangement:

- ▶ Is made available for implementation
- ▶ Is ready for implementation
- ▶ Commenced its operation
- ▶ Information on a reportable cross-border arrangement active during 25 June 2018 to 30 June 2020 must be submitted no later than 28 February 2021, instead of the original date of 31 August 2020.
- ▶ A cross-border arrangement active during 1 July 2020 to 31 December 2020 must be reported by 31 January 2021 at the latest.
- ▶ Reports on marketable cross-border arrangements must be submitted by 30 April 2021.

<sup>1</sup> [Act no. 198/2020 Coll., amending certain laws in connection with the improvement of the business environment affected by measures to prevent the spread of dangerous contagious human disease COVID-19](#)

## Required reporting method

Information on reportable cross-border arrangements must be submitted electronically on a DAC6 Notification form (XML file) available on the Slovak Financial Administration portal. [Additional information on the XML file](#) has been published for better orientation and the information required for submission is precisely defined by law.

If you would be interested in our assistance in this area or you have any questions, please do not hesitate to contact us.

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