DAC6 flow chart

Who is obliged to report?

DAC6 imposes a reporting obligation on intermediaries and occasionally taxpayers involved in cross-border tax arrangements (which meet specified hallmarks). Use this flow chart to help navigate the process.

Is there a cross-border tax arrangement?

- **No** → No reporting requirement.
- **Yes** ↓

Is it reportable under DAC6? (Does it satisfy one or more hallmarks?)

- **No** → No reporting requirement.
- **Yes** ↓

Is your professional advisor an intermediary?
(Has it designed, marketed, organised, made available for implementation or managed the implementation of a reportable crossborder arrangement, or provided aid, assistance or advice in respect of any of these actions taken by another person?).

- **No** → No reporting requirement.
- **Yes** ↓

Is there another intermediary or intermediaries?

- **No** → Is your professional advisor prevented from reporting by Legal Professional Privilege?
  - **Yes** → Your professional advisor must either:
    1. Seek permission from the client and the compliance team to waive legal professional privilege and make a report; or
    2. Notify the relevant taxpayer of their obligation to report under DAC6 only where this can be done without disclosing privileged information – (see template 2).
  - **No** → Your professional advisor must make a report under DAC6 – (see template 1).
- **Yes** ↓

Does your professional advisor have proof that the other intermediary or intermediaries have already made a report of the same information in respect of the same information?

- **No** → Is your professional advisor prevented from making a report by Legal Professional Privilege?
  - **Yes** → Your professional advisor must either:
    1. Seek permission from the client and the compliance team to waive legal professional privilege and make a report; or
    2. Notify the other intermediary or intermediaries of their duty to report under DAC6 only where this can be done without disclosing privileged information – (see template 3).
  - **No** → Your professional advisor must make a report under DAC6 – (see template 1).
- **Yes** ↓

No requirement for your professional advisor to report same information.

- **No** → Your professional advisor must either:
  1. Seek permission from the client and the compliance team to waive legal professional privilege and make a report; or
  2. Notify the other intermediary or intermediaries of their duty to report under DAC6 only where this can be done without disclosing privileged information – (see template 3).
- **Yes** ↓

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