

Mandatory Disclosure of Cross-Border Arrangements– DAC6

Virtual seminar invitation

Seminar Objectives

- Refresh understanding of key DAC6 concepts
- Understand how the DAC6 provisions apply in practice
- Practice applying the Hallmarks (A, B, C & E) to scenarios
- Understand the intricacies of DAC6 reporting obligations
- Comprehend how to apply the DAC6 step-by-step approach
- Explore the project management side of DAC6

Who should attend?

The seminar is addressed and will be highly useful, beneficial and add value to:

- Firms, organisations and practitioners which have intermediary reporting obligations (e.g. professional service firms, law firms, financial institutions)
- Any taxpayer, part of an international group



21 November 2023



09:00-13:30 (EET)
(4 CPDs)



Zoom meeting



€100 + VAT
(*Deloitte Alumni are entitled a 30% discount*)

To register for this seminar: [Press here](#)

More information: [Deloitte Academy website](#) or cyacademy@deloitte.com

Marianna Moran

Manager, Tax & Legal



Marianna currently holds the position of Manager in Limassol's Tax & Legal Department. She holds a bachelor's degree in Law from University College London (UCL) and has successfully completed the ACA qualification in 2017. She has more than 7 years of experience in the field of taxation, specialising in international and Cyprus business tax matters.

Marianna has been involved in various advisory/restructuring projects and compliance services, involving large multinational groups, over the years. She has been servicing all Limassol-based DAC6 clients the last 4 years, delivering DAC6 trainings and offering DAC6 advisory and compliance services. She has also recently started advising major groups regarding the implementation of the UAE corporate tax.

Further, Marianna leads the Cyprus Gi3 (Global Investment and Innovation Incentive) service, and is involved in large-scale EU-funded projects, being responsible for research, ideation & implementation of business models, fiscal & financial schemes and commercialisation strategies. She is part of the ARIS (A Really Inspiring Space Accelerator) team run by Deloitte's Innovation and Entrepreneurship Center (IEC) and has participated, over the past 5 years, in numerous pitching events as a mentor/judge, as well as EU-funded projects run by ARIS, on a pro-bono basis.

She has also been an internal champion on various EU taxation matters and OECD developments (e.g. DAC6, ATAD). In addition, she has been assisting with the review and formulation of policy on various tax topics, through ICPAC. Lastly, she has been part of the Quality, Risk and Reputation team of Tax Legal, being involved in the development and monitoring of relevant policies and procedures.

Part 1 | DAC6 concepts:

- DAC6's overall objectives
- Intermediary
- Taxpayer/participant
- Associated/affected party
- Cross-border arrangement
- Hallmarks
- Main Benefit Test

Part 2 | DAC6 reporting obligations:

- For intermediaries
- For lawyers
- For taxpayers
- Navigation of multiple reporting obligations
- Information to be reported
- Fines

Part 3 | DAC6 Hallmarks deep-dive:

- Hallmarks A & B (with examples)
- Hallmarks C (with examples)
- Hallmarks E (with examples)
- Case studies - various Hallmarks

Part 4 | Project Management:

- DAC6 assessment process
- Impact assessment
- Policies & procedures