

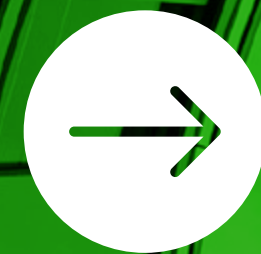
Deloitte.



DAC 6 e-learning

The fast and easy way to ensure
your employees are well informed





What is at stake

Since July 2020, so called intermediaries and taxpayers in Luxembourg and across Europe are required to comply with **DAC 6**'s reporting requirements (even if most countries opted for a deferral of 6 months entailing a starting date as at 1st January 2021).

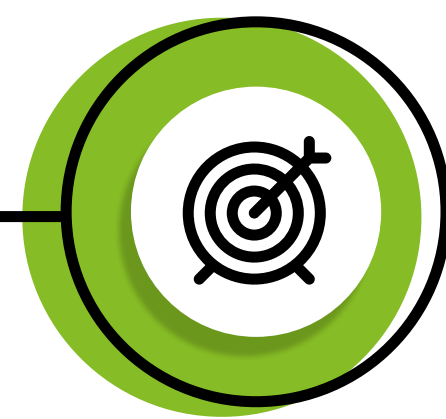
However, organizations often struggle to fully understand their obligations under these complex regulations, as well as properly identify or interpret their reportable transactions. To grasp the implications of the **DAC 6** regulations, your organization and employees need access to the right information.

Our DAC 6 e-learning proposal

Deloitte's comprehensive DAC 6 e-learning course covers all the relevant information your organization needs to fully understand the DAC 6 regulations and ensure compliance as a result.



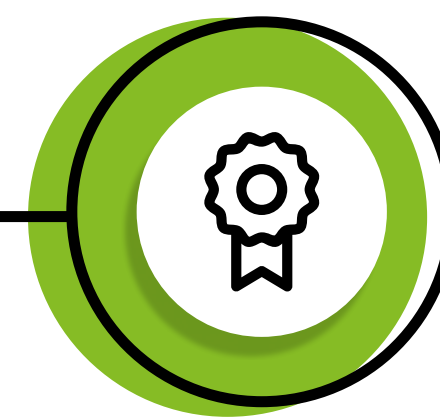
Comprehensive
but time conscious
(1 hour)



Targeted
specifically
to your industry



Full flexibility
and easy access
through
Deloitte DLearn



**Certificate
of completion**
for audit support



The training covers the **principles, processes** and **obligations** of the EU Directive and how they are implemented in Luxembourg law. It is specifically designed to help your team grasp the full DAC 6 picture to perform appropriate due diligence and be prepared for future potential audits.

By the end of the training, your employees will know their **duties** in identifying **potential reportable cross-border arrangements** and the impacts of relationships between the **different actors**.



01

Introduction

- Main concepts and scope
- Current timeline
- Arrangement process



02

Intermediaries

- Who must report?
- Who are the intermediaries?
- Impact for your organization



03

Hallmarks

- Hallmarks categories
- Hallmarks components



04

Reporting requirements

- Reportable cross-border arrangements
- Report contents
- Who has to report a RCBA?



05

Knowledge check

Randomized selection of questions. The participants receive an **individual certificate** once the knowledge check is validated.

The Deloitte learning approach

Deloitte's DAC 6 e-learning course is part of **DLearn**, our best-in-class training and development solution for clients.

DLearn combines state-of-the-art digital learning modules with specialist face-to-face training, united in a holistic learning curriculum and delivered by specialists recognized in their field.



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