

Luxembourg Tax Alert

Law implementing the decision to defer DAC6 reporting obligations and update of the DAC6 website of the LTA

31 July 2020

Luxembourg transposed Directive 2020/876 of 24 June 2020 by the law dated 24 July 2020, whereby it introduced a deferral of DAC6 reporting obligations by six months. Following this amendment, the Luxembourg tax authorities have provided some clarification on the deferral by updating their website dedicated to DAC6.

Deferral of deadlines under DAC6

In principle, [DAC6 obligations](#) were due to start as from 1 July 2020. However, due to the COVID-19 outbreak, Luxembourg, [as well as some other EU Member States](#), introduced a six month deferral of the DAC6 obligations as agreed at EU level.

Luxembourg introduced this deferral through the law dated 24 July 2020 with effect as from 30 June 2020.

In practical terms, reportable cross-border arrangements should be notified / reported in the following new deadlines:

Arrangements between 25 June 2018 and 30 June 2020

The reportable cross-border arrangements, the first step of which was implemented (only one applicable trigger event) during the “backlog period” between 25 June 2018 and 30 June 2020, should be reported by 28 February 2021 to the Luxembourg tax authorities, and not 31 August 2020 as initially planned.

For the notifications linked to those transactions, the Luxembourg tax authorities specified that the obligation to notify must be carried out in such a way as to allow any other intermediary or concerned taxpayer to properly fulfil their reporting obligation.

Arrangements after 1 July 2020

From 1 July 2020, independently on the deferral of the obligations, the principle triggering events to notify/report – unlike for the “backlog” period – are the following triggering-date criteria: when the reportable cross-border arrangement (i) is made available for

implementation, (ii) is ready for implementation, (iii) when the first step of the implementation has been taken, whichever occurred first.

- Any reportable cross-border arrangements where a triggering-date criterion takes place between 1 July 2020 and 31 December 2020 should be notified within a ten-day period and reported within a 30-day period starting as from 1 January 2021 (and not as from 1 July 2020 as initially planned);
- Any reportable cross-border arrangements where a triggering-date criterion takes place as from 1 January 2021 should be notified within a ten-day period and reported within a 30-day period (regular application).

Additional clarification by the Luxembourg tax authorities

Along the information about new reporting dates, the Luxembourg tax authorities also clarified the modalities of the reporting in the update of its DAC6 website.

The submission of the reporting to the Luxembourg tax authorities will be done via the state-run secured platform *MyGuichet*.

The opening of the submission is planned for 1 January 2021 (and not July as initially announced).

It seems the XML scheme should be available before next year.

The Luxembourg tax authorities will further record the reporting performed in Luxembourg into a secure central directory run by the EU, enabling Member States to exchange the information gathered from intermediaries and taxpayers.

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