



DAC 6 – Pragmatic and tailor-made trainings for Luxembourg professionals

More than 3 years since its implementation, DAC 6 is still characterized by an in-depth complexity to be combined with the particularity of each business. As a Luxembourg professional, are you sufficiently comfortable with DAC 6 and its practical implications?

Nowadays, tax transparency and reporting obligations are appearing as current trends in the international landscape. Among others, DAC 6 has imposed since July 2020 reporting obligations to intermediaries and taxpayers involved in certain cross-border arrangements which meet pre-defined criteria. The main objective is to provide tax authorities with comprehensive and relevant information about potentially aggressive tax schemes.

While DAC 6 has been implemented since several years, practical considerations remain limited for some of the Luxembourg professionals due to the complexity of these rules but also limited guidance.

Numerous IT tools and related solutions have been developed to assist professionals in the frame of DAC 6. Tools can however not always be 100% reliable and cannot guarantee appropriate reporting obligation assessments in a timely and cost-efficient manner, essentially for complex transactions which require a review from an expert.

Based on our experience within Mazars in Luxembourg, it is our view that people and teams of professionals should remain in the heart of the DAC 6 risk assessment through dedicated practical trainings and appropriate procedures.

Our Luxembourg tax experts are rendering pragmatic and tailor-made on-site trainings to provide you with the necessary comfort in your daily businesses aiming at:

- Presenting the key aspects to be considered for each transaction in the light of DAC 6 depending on your business
- Detailing and understanding the hallmarks to be analyzed per transaction
- Identifying the responsibilities of each party involved in the transaction
- Anticipating and monitoring your business, your investments and relationships with your investors
- Implementing a DAC 6 policy adapted to your needs

How about the process?

Our goal is to ensure a tailor-made, smooth and efficient learning process through:

- Preliminary meeting to exchange with your team members and our experts to clearly identify your needs
- Determination of a tailor-made assistance
- Dedicated DAC 6 review in line with your structure and operations
- On-site practical training rendered by our experienced tax experts

Want to know more?

Want to know more about the impacts of DAC 6 for your current operations and structure? Please feel free to contact our Luxembourg tax experts below. They will be happy to help you.

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