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By PwC Deutschland | 15 March 2018

EU finance ministers agree on mandatory disclosure for intermediaries (DAC6)

On 13 March 2018, the ECOFIN Council, composed of the EU-28 Finance Ministers, reached political agreement on a Council Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements in order to disclose potentially aggressive tax planning arrangements (also commonly referred to as DAC6).

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More details to be found in our EU Direct Tax Newsalert from 13 March 2018.

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Keywords

automatic exchange of information, intermediaries, mandatory disclosure