

DAC6 – Extension of Cyprus Reporting Deadlines

August 2020

On 27 July 2020, the Cypriot Tax Authorities officially announced the adoption of a six-month deferral of the DAC6 Directive.

The DAC6 reporting deadlines are therefore extended as follows:

- Reportable cross-border arrangements undertaken during the period from 25 June 2018 up until 30 June 2020 will have to be reported by 28 February 2021.
- Reportable cross-border arrangements undertaken during the period from 1 July 2020 up until 31 December 2020 will have to be reported within 30 days, starting from 1 January 2021.
- Reportable cross-border arrangements undertaken after 1 January 2021 will have to be reported within 30 days from the date such arrangement is made available, is ready for implementation, or when its first step is implemented, whichever takes place first.

The first periodical reporting by the Cypriot Tax Authorities to other interested countries will take place on 30 April 2021.

We trust the above is clear. However, please do not hesitate to contact us should you require any further clarifications.

Contact Us

To have a discussion on how DAC6 might affect your business, please contact:



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