

# PwC's DAC6 Compare Tool

Trouble staying up-to-date  
with the requirements of  
DAC6 reporting?

The answer is PwC's  
DAC6 Compare Tool

November 2020



View this code through your camera to see more detailed information on what PwC's DAC6 Compare Tool offers.

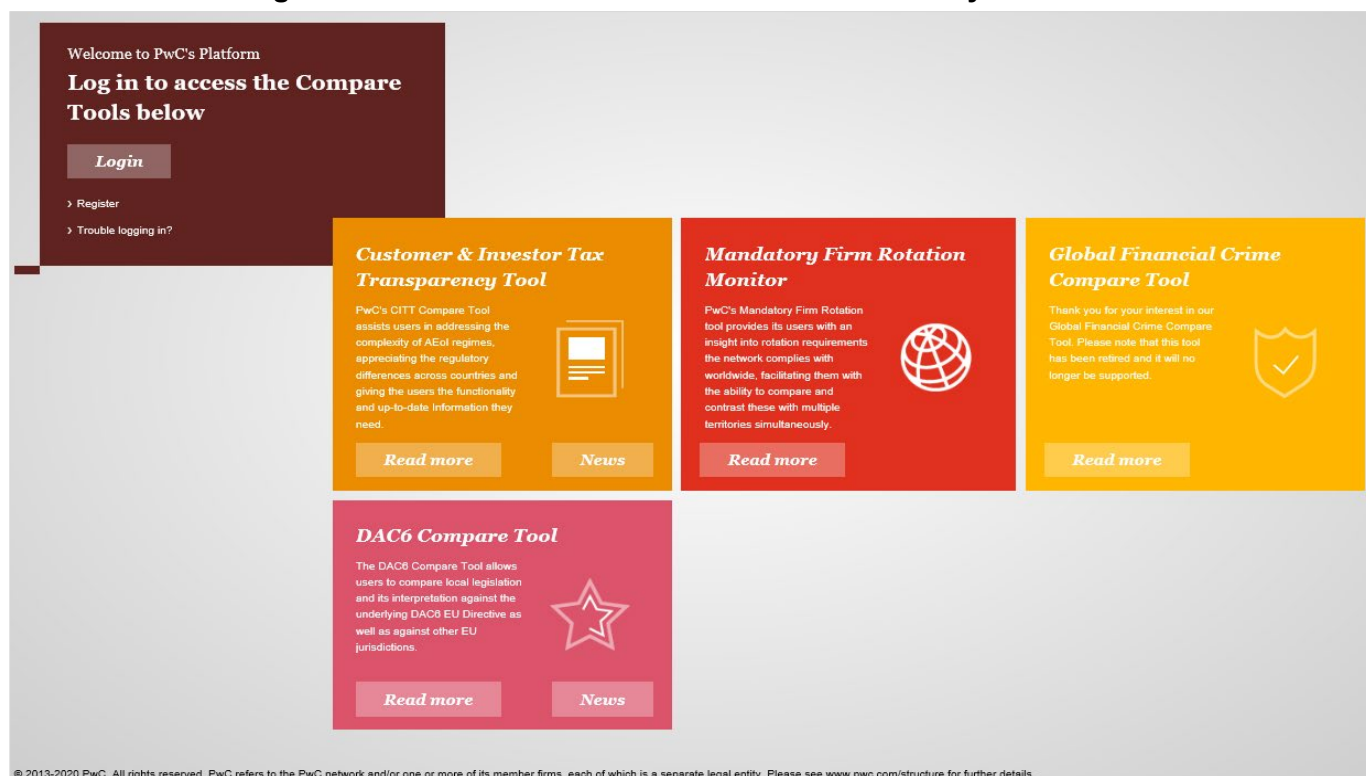


# Discover PwC's DAC6 Compare Tool

The European Union's DAC6 Directive holds significant challenges for intermediaries and taxpayers required to report on certain cross-border tax arrangements. Since due diligence and reporting requirements are governed by local legislation and guidance, substantial differences in the requirements and their interpretation across EU Member States exist. Failure to comply could mean significant sanctions as well as reputational risks for businesses.

**PwC's DAC6 Compare Tool** ("Tool") has been developed with the aim to support users in complying with these reporting obligations. It is a web-based application enabling users to compare local legislation and its interpretation against the underlying DAC6 Directive, as well as against related legislation in other EU jurisdictions. It offers four different reports, conveying the information necessary to support compliance needs regarding cross-border arrangements.

**We are now offering a free one-week trial version to test our Tool for yourself!**



**PwC's DAC6 Compare Tool makes it even easier to get the answers you need, on your PC or any smart device.**

In an area where the only constant is change, our Tool strives to address three areas which users find most challenging to manage within their global operations.

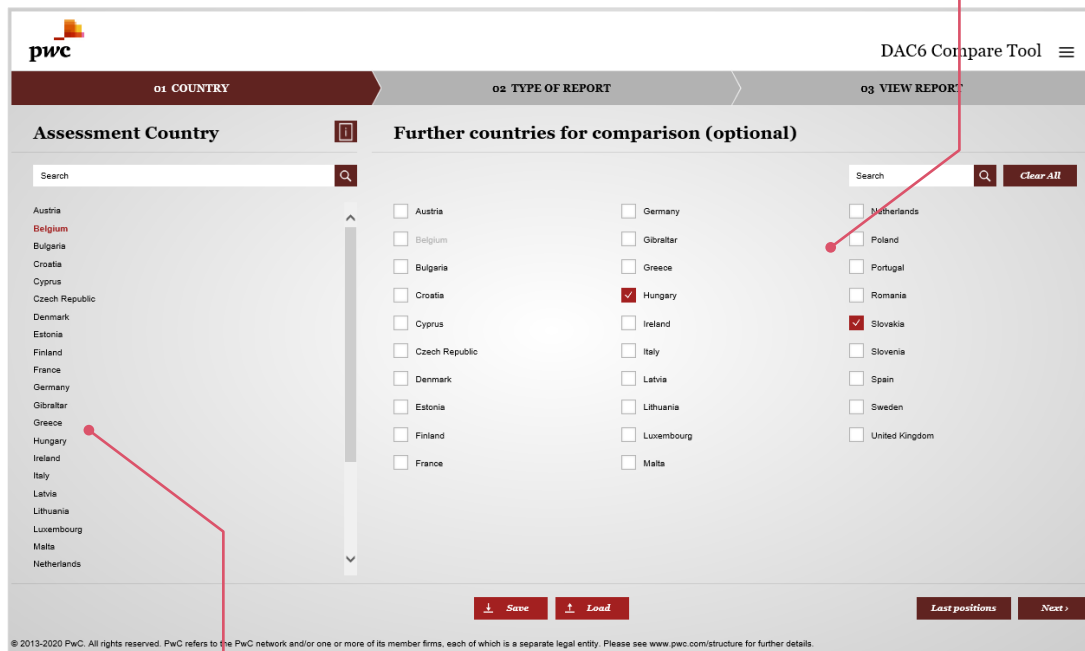
	Various Sources of Information	Differing Implementation and Interpretations	Frequent Regulatory Changes
Challenge	<ul style="list-style-type: none"> <li>Given the various sources of primary information from the EU and the local regulatory authorities, clients need a reliable repository of such information in order to centralize their searches.</li> </ul>	<ul style="list-style-type: none"> <li>Local implementation or the locally accepted interpretation of the same requirements often significantly differ from country to country. An overview of these is nearly impossible.</li> </ul>	<ul style="list-style-type: none"> <li>Frequent regulatory changes have become a constant occurrence within the area of DAC6 compliance. Managing these changes from various sources (EU and local authorities) has become a challenging and significant task.</li> </ul>
Response	<ul style="list-style-type: none"> <li>The Tool houses active links to relevant primary documentation, including local regulations and guidance.</li> <li>The built-in country comparison allows for a quick identification of differences across EU Member States in relation to DAC6 as a baseline.</li> </ul>	<ul style="list-style-type: none"> <li>The Tool provides a baseline interpretation for every detail and it offers a direct comparison to that baseline with additional explanations on a country-by-country basis. This makes PwC's solution completely unique on the market.</li> </ul>	<ul style="list-style-type: none"> <li>Based on a two-step alert process, users will be made aware of regulatory changes in an efficient manner and are notified when the Tool is updated to reflect these changes.</li> </ul>

# What is the value that PwC's DAC6 Compare Tool is offering to its users?

The fundamental value of the Tool is that it contains **more than 600 DAC6 criteria** for each jurisdiction which are updated on an on-going basis and organized into various key topics. This makes relevant criteria easily accessible and comparable across EU Member States, the United Kingdom and Gibraltar.

As a first step, users should select their countries of interest, including an **'Assessment Country'**, meaning the country against which differences should be compared within the Tool. By doing so, all reports will be presented in comparison to the selected **'Assessment Country'** with differences clearly highlighted. The country selection can be changed at any time.

Users can select the countries to be compared to the **'Assessment Country'**. For example, a user responsible for CEE could select all locations where his or her institution has operations in CEE to compare against the **'Assessment Country'**, e.g. the headquarter location.



By selecting **'Assessment Country'**, users determine the regulatory baseline within the Tool. Results for the **'Assessment Country'** will be included in any reports that are run and differences from the **'Assessment Country'** will be highlighted. This can be changed at any time.

The Tool offers four different reports: **(1)** Country Overview; **(2)** Is an arrangement reportable?; **(3)** Who, when and how?; and, **(4)** Hallmarks beyond the scope of DAC6. These will be introduced in the following pages.

Each user has the option to save his or her own searches within his or her profile and re-run the reports when regulatory updates occur. Importantly, when the user re-runs the search it will include the most recent regulatory information.

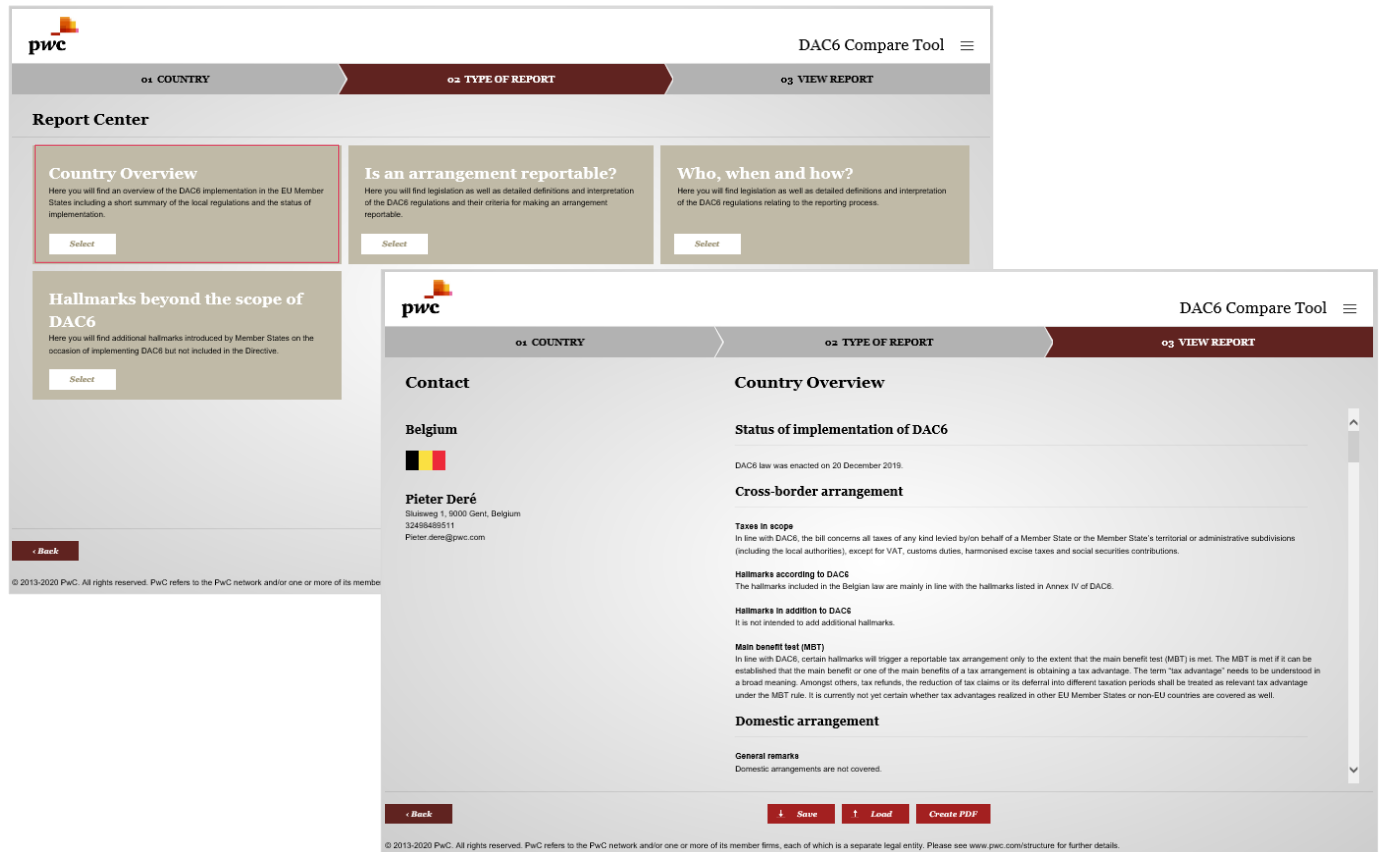
PwC provides **regulatory alerts to the users in a two-step process**. First, the user will be notified of any regulatory changes in any jurisdiction, i.e. the passage of local legislation, via a built-in **news feed** and via an exclusive weekly **DAC6 News Alert** delivered via e-mail. Secondly, once the Tool is updated to reflect the changes, the user will be notified of the change to the content.

# The Country Overview provides an overview of the DAC6 implementation

The **Country Overview** provides users with a quick summary of the status of implementation as well as the local regulations.

In particular, the following key areas are discussed: **(1)** Status of implementation of DAC6; **(2)** Cross-boarder arrangement; **(3)** Domestic arrangement; **(4)** Intermediaries; **(5)** Relevant taxpayer; **(6)** Reporting; **(7)** Penalties; **(8)** Application of the new rules; and, **(9)** Documents.

This report could act to support internal status updates within projects and to support operations, onboarding of project team members or communication to steering committees.



The **Country Overview** will be generated in a pop-up which can be printed to Adobe PDF® as a booklet, including general information on the DAC6 requirements, as well as country-specific details. In addition, the PwC local contact person will also be provided for each jurisdiction.

As with all reports, when exported, the **Country Overview** will also be date stamped, to ensure that readers of the PDF reports will know when they were generated and whether an updated version should be sought.



# The “Is an arrangement reportable?” report delivers an uniquely in-depth due diligence knowledge base

The report **Is an arrangement reportable?** provides users with the necessary in-depth information to determine whether the local DAC6 requirements capture a particular arrangement or not. This report does not only include the baseline rules, but delivers local analyses, various example cases as well as guidance materials.

The main sections of this report are the Cross-border Arrangement, the Main benefit test and the fifteen Hallmarks (A.1 to E.3). Users may open these up to find one or two more levels of sub-headings and the detailed content below those.

The screenshot shows the 'DAC6 Compare Tool' interface. At the top, there are three navigation tabs: '01 COUNTRY', '02 TYPE OF REPORT', and '03 VIEW REPORT'. Below these, the 'Report Center' contains three main sections: 'Country Overview', 'Is an arrangement reportable?' (highlighted with a red box), and 'Who, when and how?'. The 'Is an arrangement reportable?' section is further expanded to show a list of hallmarks (A.1 to E.3) with expandable icons (+/-). A callout box points to these icons, stating: 'By clicking on the toggles, users may open up different levels of the content within any of the main sections.'

Below this, another screenshot shows the 'Is an arrangement reportable?' section expanded to show a table of responses for different jurisdictions: Belgium, Hungary, and Slovakia. A callout box points to the shaded cells in the table, stating: 'Shaded responses assist users in easily identifying the differences among the previously selected jurisdictions.'

The bottom screenshot shows the 'Is an arrangement reportable?' section expanded to show a detailed table of responses for different jurisdictions: Belgium, Hungary, and Slovakia. A callout box points to the shaded cells in the table, stating: 'Shaded responses assist users in easily identifying the differences among the previously selected jurisdictions.'

The screenshot shows the PDF booklet. On the left, there is a 'Table of Contents' with sections like 'Cross-border Arrangement', 'What is an arrangement?', 'Is an arrangement reportable?', 'Who is participant?', 'Acquiring a loan making company', and 'Hallmarks beyond the scope of DAC6'. On the right, there is a detailed section titled 'Cross-border Arrangement' which includes a definition of an arrangement, a table of responses for Belgium, Hungary, and Slovakia, and an 'Examples' section with a 'Quoted example'.

When exported as a PDF© booklet, only the parts that are opened will be included. As such, users can fully tailor their exported booklets to their individual needs.

As with all reports, the exported booklet will be date stamped, to ensure that readers of the PDF© reports will know when they were generated and whether an updated version should be sought.

# The “Who, when and how?” report focuses on the peculiarities of the reporting process itself

The **Who, when and how? report** covers the definitions and the actual reporting obligations of intermediaries and the relevant taxpayers. In addition, it includes such other relevant topics in detail as applicable penalties.

The main sections in this report include: Intermediaries – Definitions, Intermediaries – Reporting obligations, Relevant Taxpayer – Definitions, Relevant Taxpayer – Reporting obligations, Reportable information, Penalties, Definitions: Associated enterprise, Definitions: Person.

Similar to the “Is an arrangement reportable?” report, by clicking on the toggles, users may open up different levels of the content within any of the main sections.

**Who, when and how?**

**Table of Contents**

- Intermediaries - Definitions
  - Legal basis
  - Intermediary
  - General
  - Definition
  - Main intermediary
  - Definition
  - Designing a reportable arrangement
  - Identifying a reportable arrangement
  - Organising a reportable arrangement
  - Client's Service received by PwC
  - Assistant Intermediary
  - General
  - Client's Service received by PwC
  - Typical situation for qualification as bank
  - EEI status
- Relevant Taxpayer - Definitions
  - Relevant taxpayer
  - Definition
- Penalties
  - Reasons and nature of penalties in Member States
  - Definition
- Definitions: Person
  - Legal basis

**Intermediaries - Definitions**

**Legal basis**

**Legal provisions**

**Penalties**

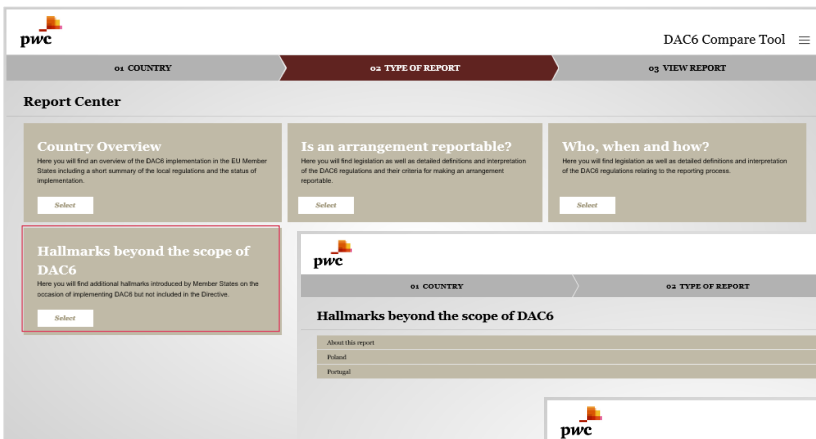
**Reasons and nature of penalties in Member States**

Belgium	Hungary	Slovakia
EEIR, Lignes 14-15, 16-17, 18-19, 20-21, 22-23, 24-25, 26-27, 28-29, 30-31, 32-33, 34-35, 36-37, 38-39, 40-41, 42-43, 44-45, 46-47, 48-49, 50-51, 52-53, 54-55, 56-57, 58-59, 60-61, 62-63, 64-65, 66-67, 68-69, 70-71, 72-73, 74-75, 76-77, 78-79, 80-81, 82-83, 84-85, 86-87, 88-89, 90-91, 92-93, 94-95, 96-97, 98-99, 100-101, 102-103, 104-105, 106-107, 108-109, 110-111, 112-113, 114-115, 116-117, 118-119, 120-121, 122-123, 124-125, 126-127, 128-129, 130-131, 132-133, 134-135, 136-137, 138-139, 140-141, 142-143, 144-145, 146-147, 148-149, 150-151, 152-153, 154-155, 156-157, 158-159, 160-161, 162-163, 164-165, 166-167, 168-169, 170-171, 172-173, 174-175, 176-177, 178-179, 180-181, 182-183, 184-185, 186-187, 188-189, 190-191, 192-193, 194-195, 196-197, 198-199, 200-201, 202-203, 204-205, 206-207, 208-209, 210-211, 212-213, 214-215, 216-217, 218-219, 220-221, 222-223, 224-225, 226-227, 228-229, 230-231, 232-233, 234-235, 236-237, 238-239, 240-241, 242-243, 244-245, 246-247, 248-249, 250-251, 252-253, 254-255, 256-257, 258-259, 260-261, 262-263, 264-265, 266-267, 268-269, 270-271, 272-273, 274-275, 276-277, 278-279, 280-281, 282-283, 284-285, 286-287, 288-289, 290-291, 292-293, 294-295, 296-297, 298-299, 300-301, 302-303, 304-305, 306-307, 308-309, 310-311, 312-313, 314-315, 316-317, 318-319, 320-321, 322-323, 324-325, 326-327, 328-329, 330-331, 332-333, 334-335, 336-337, 338-339, 340-341, 342-343, 344-345, 346-347, 348-349, 350-351, 352-353, 354-355, 356-357, 358-359, 360-361, 362-363, 364-365, 366-367, 368-369, 370-371, 372-373, 374-375, 376-377, 378-379, 380-381, 382-383, 384-385, 386-387, 388-389, 390-391, 392-393, 394-395, 396-397, 398-399, 400-401, 402-403, 404-405, 406-407, 408-409, 410-411, 412-413, 414-415, 416-417, 418-419, 420-421, 422-423, 424-425, 426-427, 428-429, 430-431, 432-433, 434-435, 436-437, 438-439, 440-441, 442-443, 444-445, 446-447, 448-449, 450-451, 452-453, 454-455, 456-457, 458-459, 460-461, 462-463, 464-465, 466-467, 468-469, 470-471, 472-473, 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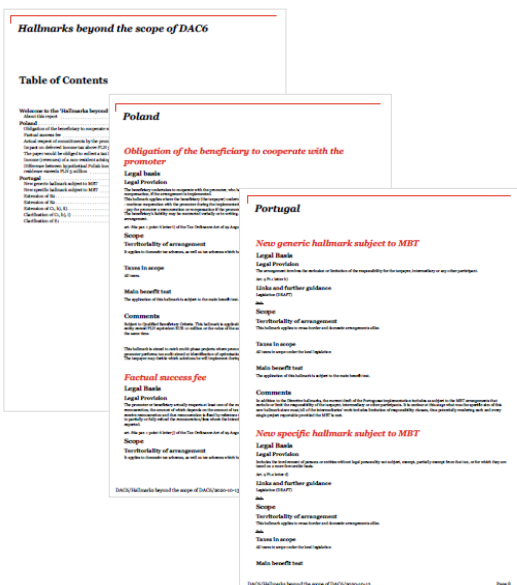
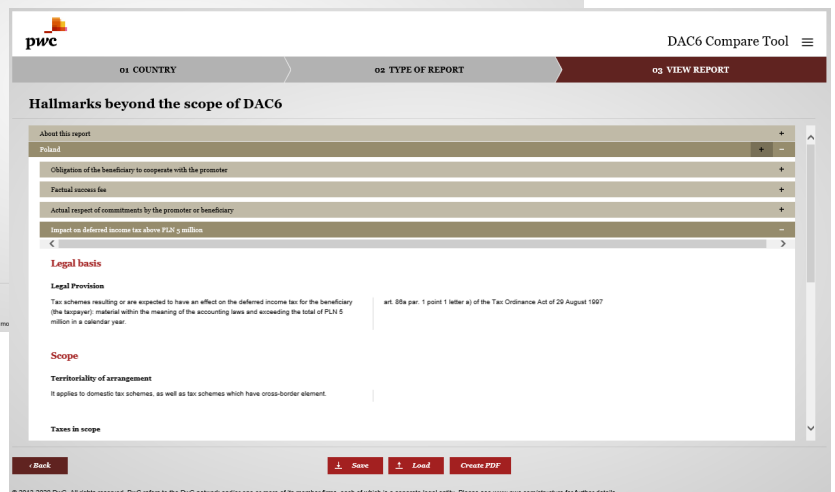
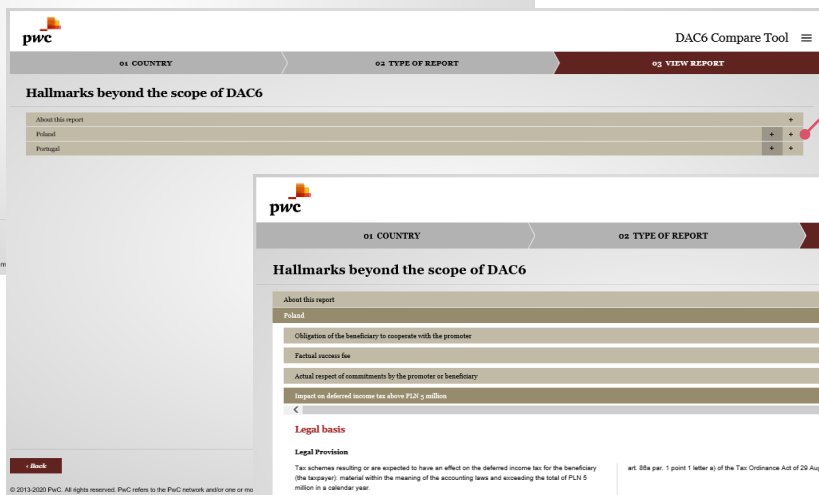
# The “Hallmarks beyond the scope of DAC6” report cover country specific local regulations beyond EU’s DAC6

The **Hallmarks beyond the scope of DAC6 report** covers country-specific local regulations that are closely related to DAC6, but go beyond the scope of the EU’s DAC6 requirements. As such, depending on the existence of such requirements, it may or may not include additional information for specific countries.

Given the nature of information contained here, i.e. that even the topics may vastly differ from country to country, the content is structured in a slightly simpler manner and a country-to-country comparison is not possible.



Similar to the “Is an arrangement reportable?” report, by clicking on the toggles, users may open up different levels of the content within any of the main sections.



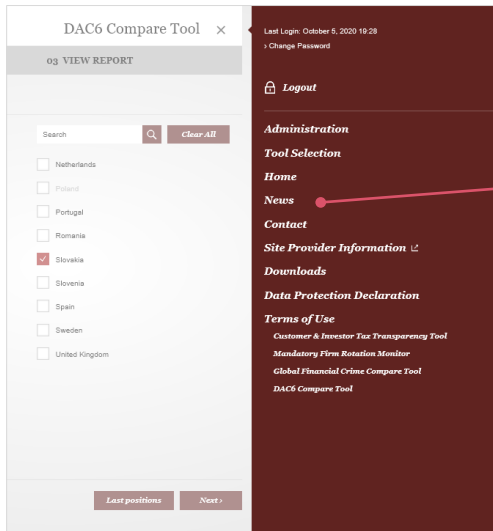
When exported as a PDF© booklet, the entire content of the report will be included. The Table of Contents is interactive and therefore, the user can navigate to the relevant sections with the click of a button.

As with all reports, the exported booklet will be date stamped, to ensure that readers of the PDF© reports will know when they were generated and whether an updated version should be sought.

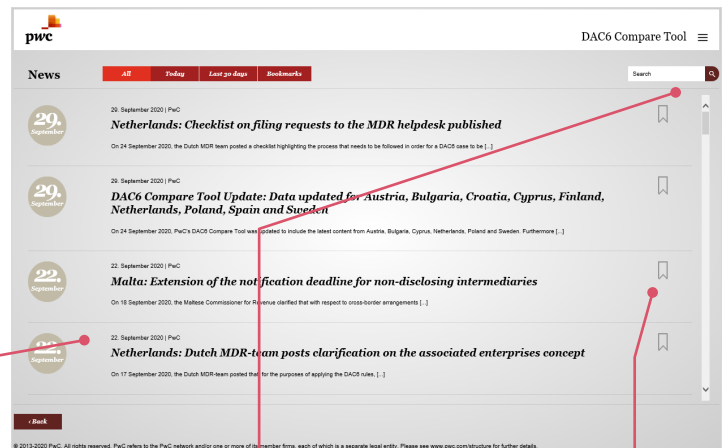
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The news ticker can be found in the sidebar menu of the Tool (to be opened by clicking on the triple-stripe icon in the top right corner) under “News”.



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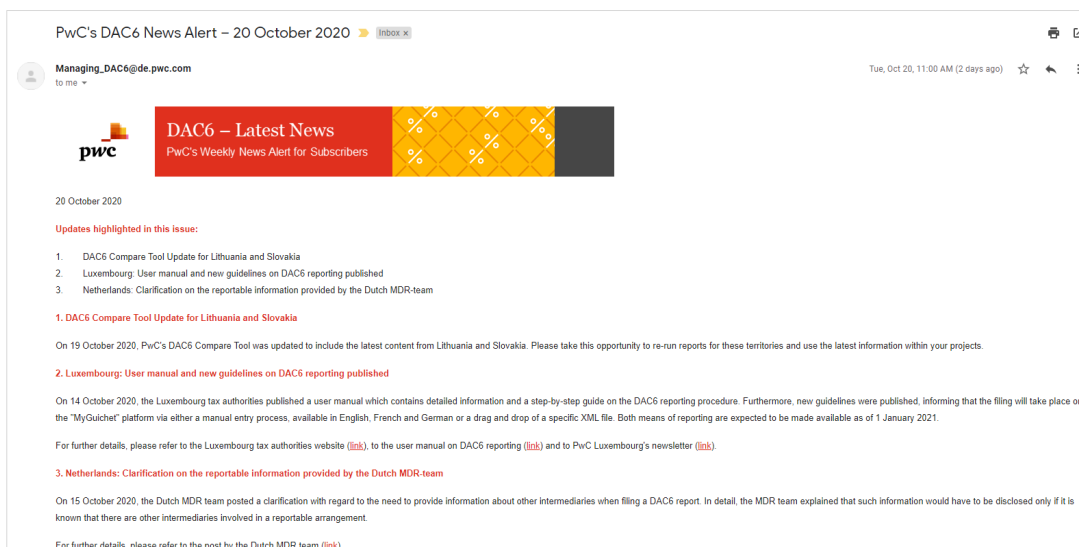
Clicking on the title of any specific news entry will direct the user to the detailed piece of news.

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