



**Directiva Consiliului UE 2018/822 (DAC 6)**

**Noutati**

Agentia Nationala de Administrare Fiscala a aprobat formularul de raportare DAC conform Ordinului nr. 1029/2020, publicat in Monitorul Oficial nr. 407/18.05.2020. Mai multe informatii sunt disponibile la:

<http://legislatie.just.ro/Public/DetaliiDocument/225866>

Anexa 1 contine formularul care trebuie utilizat de intermediari sau contribuabili pentru raportarea informatiilor cu privire la aranjamentele transfrontaliere (pentru a se conforma liniliilor directoare DAC6 incorporate in Romania conform Ordonantei Guvernului nr. 5/2020).

Formularul trebuie completat, cu ajutorul programului de asistenta oferit de Agentia Nationala de Administrare Fiscala. Formularul este arhivat, in format electronic, in arhiva electronica centralizata. Termenul

**Council Directive (EU) 2018/822 (DAC 6)**

**Further Updates**

As a significant development, National Agency for Tax Administration have come up with the DAC reporting form as per Order no. 1029/2020 which was published in the Official Gazette no. 407/ May 18, 2020. Detailed information is available at:

<http://legislatie.just.ro/Public/DetaliiDocument/225866>

Annex 1 contains the form that has to be used by intermediaries or taxpayers for reporting cross-border arrangements (to comply with the DAC6 Guidelines incorporated in Romania as per Government Ordinance no. 5/2020).

The form must be filled in, with the help of the assistance program provided by the National Agency for Tax Administration. The form is archived, in electronic format, in the centralized electronic archive. The archiving

de arhivare este stabilit prin norme interne de arhivare electronica, elaborate de Agentia Nationala de Administrare Fiscala.

**Propunerea de amanare a termenelor de completare de catre Comisia Europeana - sunt asteptate masurile la nivel local.**

Comisia Europeana a propus amanarea anumitor termene pentru depunerea si schimbul de informatii in conformitate cu DAC 6.

In functie de evolutia pandemiei COVID-19, Comisia propune posibilitatea de a amana termenele actuale de raportare, cu maximum trei luni. Masurile fiscale propuse afecteaza doar termenele limita pentru raportarea obligatiilor.

**Data aplicarii DAC 6 va ramane in continuare 1 iulie 2020.**

Modificarile propuse sunt:

- Inceperea perioadei de 30 de zile pentru raportarea noilor tranzactii va fi amanata de la 1 iulie 2020 la 1 octombrie 2020. Structurile implementate intre 1 iulie 2020 si 1 octombrie 2020 trebuie raportate dupa amanare.
- Data pentru raportarea aranjamentelor transfrontaliere raportabile incheiate in

term is established by internal norms of electronic archiving, elaborated by the National Agency for Tax Administration.

**Proposed postponement of filing deadlines by the European Commission – local measures in Romania awaited.**

The European Commission has decided to propose deferring certain deadlines for filing and exchanging information under DAC 6.

Depending on the evolution of the COVID-19 pandemic, the Commission proposes the possibility to extend the deferral period once, for a maximum of three further months. The proposed tax measures only affect the deadlines for reporting obligations.

**The beginning of application of DAC 6 will remain 01 July 2020.**

The proposed changes are:

- The start of the 30-day period for reporting new transactions will be postponed from 1 July 2020 to 1 October 2020. Structures implemented between July 1, 2020 and October 1, 2020 must be reported after the postponement.
- Change the date for the reporting of the ‘historical’ cross-border arrangements (i.e.

perioada 25.06.2018 – 30.06.2020, in loc de 31 august 2020 va fi 30 noiembrie 2020.

- Data pentru primul schimb de informatii privind aranjamentele transfrontaliere raportabile care figureaza in anexa IV la Directiva 2011/16 / UE a Consiliului, in loc de 31 octombrie 2020 va fi 31 ianuarie 2021.

Cu toate acestea, sunt asteptate si implementarea masurilor locale corespunzatoare celor de mai sus.

arrangements that became reportable from 25 June 2018 to 30 June 2020) from 31 August 2020 to 30 November 2020.

- Change the date for the first exchange of information on reportable cross-border arrangements that feature in Annex IV to Council Directive 2011/16/EU from 31 October 2020 to 31 January 2021.

However, local measures in Romania corresponding to the above are awaited.

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