

# Mandatory Disclosure of Potentially Harmful Cross-Border Arrangements (DAC6)

This seminar may contribute to Continuing Professional Development requirements.

This seminar is for professionals/tax specialists involved in advising local and foreign groups with international interests on how to implement EU tax related directives. The OECD Action Plan on Base Erosion and Profit Shifting (BEPS) indicates the start of a new era in the field of international tax. In particular, it requires taxpayers to disclose aggressive tax planning arrangements. Action 12 of the BEPS Action Plan targets this objective. DAC6 is a direct offspring of Action 12 of BEPS. It imposes an obligation to disclose potentially aggressive tax planning arrangements and sets the means for tax administrations to exchange this information. This seminar will update the participants on the main provisions of DAC6 and their practical application.

## Participants

CEOs, CFOs, Accountants, Lawyers, Tax Consultants, as well as professionals who apply in practice the provisions of Tax Legislation.

## Course Content

- **DAC history (5 min)**
- **DAC6 in a nutshell (20 min)**
- **Meeting reporting obligation: step by step approach (45 min)**
- **Hallmarks and examples (1 h & 5 min)**
- **How to prepare for the mandatory disclosure requirements (15 min)**

## Program Details

**Date:** 17/12/2019

**Location:** KPMG Offices, Nicosia

**Time:** 9:30 a.m. - 12:00 p.m.

**Duration:** 2,5 h

**Investment:** €120 + VAT

**Language:** English

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