

Appendix 1 – EU DAC6 disclosure reporting time limit requirements

|   | <b>Intermediary</b>   | <b>Relevant taxpayer</b>   |
|---|---|--|
| The earlier of:   | 30 days after the day the arrangement is made available for implementation  | 30 days after the day the arrangement is made available for implementation   |
|   | 30 days after the day the arrangement is ready for implementation   | 30 days after the day the arrangement is ready for implementation  |
|   | 30 days after the day of the first step in the implementation is made   | 30 days after the day of the first step in the implementation is made  |
|   | 30 days after the day the person reasonably being expected to know of a disclosable arrangement through providing assistance, aid etc | N/A  |
| “Marketable arrangements” (no need for substantial customisation) | Every three months for new information (on taxpayers who have taken it up) from the date the first return above was filed             | N/A  |
| Annual reporting for UK resident ‘relevant taxpayers’             | N/A   | Each tax year of period of account the relevant taxpayer participates in a reportable arrangement (to disclose the reference number and the effect of the arrangement). There is likely to be a box on a tax return for such disclosure. |