**Practical guide on DAC6 reports**

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Practical guide on DAC6 reports

# 1.Purpose of this guide

The purpose of this guide is to provide guidance for the reporting party on how the form for filing DAC6 reports, see Executive Order no. 1634 of 27 December 2019 and EU 2018/882, is to be completed. The guide will focus solely on the practical aspect of the reporting and thus *does not* include information on how the various fields should be legally construed or interpreted. For specific fields, however, there will be links to where further information can be found in the related legal guide applying to DAC6.

# 2. Registration

Intermediaries and relevant taxpayers who are subject to a reporting obligation under section 4 or section 7 of Executive Order no. 1634 of 27 December 2019 must register by no later than eight days after the commencement of the reporting obligation.

## 2.1. Parties subject to a reporting obligation with a CVR number

An obligation to report DAC6 information is registered by completing form Tilmelding som indberetningspligtig for finansielle virksomheder mv. – 03.047at virk.dk. The form is available [here](https://skat.sharepoint.com/sites/org_3655/Internationale%20udvekslingsaftaler/DAC6%20MDR/Ekstern%20kommunikation/Tilmelding%20som%20indberetningspligtig%20for%20finansielle%20virksomheder%20mv.%20–%2003.047) and are to be used by all parties subject to a reporting obligation, also non-financial institutions. Tick ‘Grænseoverskridende ordning – DAC6 (§ 46a)’ (Cross-border arrangement – DAC6 (section 46a)) under ‘Tilmeldelsen omfatter’ (The registration concerns).

2.2. Parties subject to a reporting obligation with a civil registration number (*CPR-nummer*)

In situations where the reporting obligation is held by a natural person, notification of the commencement of the reporting obligation must be given by sending an email with ‘Registration’ in the subject line to [DAC6@SKTST.DK](mailto:DAC6@SKTST.DK). State the person’s first and last names and address in the body text of the email.

## 2.3 Reporting made by an external part

In case an intermediary or taxpayer subject to a reporting obligation choose to delegate the reporting to an external part (e.g., a shared service center), the external part will have to use the employee signature from the intermediary subject to a reporting obligation. Hence the external part will not be obliged to register.

# 3. Which reporting channels and formats can be used?

DAC6 reports must be filed using the digital form to which there is a link at: [www.skat.dk/dac6](http://www.skat.dk/dac6). The digital form is available in Danish and English. Choose the language in the right corner on the top of the page for the digital form.

## 3.1. MitID and employee signature

To access the form for DA6 reports, you must log on with an employee signature or MitID.

## 3.2. Reporting party from abroad without MitID

If you are to file a report, but do not have an employee signature or MitID, you must notify the reporting obligation to the ​Danish Customs and Tax Administration (Skatteforvaltningen) at [DAC6@SKTST.DK](mailto:DAC6@SKTST.DK). Type ‘Reporting party without MitID’ in the subject line. You will then receive guidance on how the reporting is done.

# 4. What information should be reported

Parties subject to a reporting obligation are obliged to report information with which they are expected to be familiar or which they can be reasonably expected to know. If there are fields for which the reporting party is not familiar with the information, it is possible to complete the fields with ‘unknown’. If the reporting party knows, for example, that another intermediary has been involved in the arrangement and knows the name of this intermediary, but not their address, the name must be reported, while the remaining fields concerning this intermediary’s master data are completed with ‘unknown’. In cases where the date of birth of a natural person is unknown, the date of birth is reported as ‘01.01.1900’.

Concerning master data, a distinction is made on the form between ‘individual ’ and ‘organisation’ ’. Individual denotes a natural person and organisation denotes a legal entity.

Start by stating whether you are an external part making the reporting and state the contact details to where the receipts will be sent.

Then state the type of arrangement which the report concerns: New bespoke arrangement, new marketable arrangement, quarterly update of a marketable arrangement, correction to an arrangement that has already been reported or deletion of a specific report or an existing arrangement with all related reports (disclosures).

See section A.B.1.2.9.8.1.1.1.10 of our Danish-language legal guide.

## 4.1. Details of the arrangement

### Why are you reporting the arrangement?

State a reason that the reporting obligation has been activated. Select one of the following four options:

* The arrangement has been made available for implementation
* The arrangement is ready to be implemented
* The first implementation step has been taken
* The taxpayer has received advice, aid or assistance concerning an arrangement

### Start date of the arrangement/date when advice was given

This field is to be completed with the date on which the first step in the implementation of the arrangement was or will be taken.

See section A.B.1.2.9.8.1.1.1.4 of our Danish-language legal guide.

### Give the arrangement an English name

If the arrangement has a name under which it is commonly known, this name must be disclosed. If the arrangement does not have a name, write ‘unknown’ in the field.

### Describe the arrangement in English

This field must include a summary of the content of the arrangement and a description of the business activities which the arrangement entails. It is the responsibility of the reporting party to ensure that information which reveals commercial, industrial or professional secrets is not included in the summary. The summary must be written in English and may also be submitted in Danish. Irrespective of the language, the description must not exceed 4,000 characters.

### Provide information on the national provisions governing the tax treatment of the arrangement in Denmark and any other countries

Describe the national provisions in English. The field must include details of the national provisions that form the basis of the reportable cross-border arrangement in Denmark and any other countries. The information concerning the national provisions must be written in English and may also be submitted in Danish. Irrespective of the language, the description must not exceed 4,000 characters.

See section A.B.1.2.9.8.1.1.1.5 of our Danish-language legal guide.

### Does the arrangement fulfil the main benefit test?

State whether the arrangement fulfils the main benefit test.

See section A.B.1.2.9.4.5 of our Danish-language legal guide.

### State the value of the arrangement

This field must state the value of the transaction or transactions in the arrangement as of the reporting date. The field is completed with a positive whole number (must not be completed with decimals or in million/billion). State the currency in which the value is calculated in the appropriate field. If the reporting party does not know the value of the arrangement on the reporting date, write ‘unknown’ in the field.

See section A.B.1.2.9.8.1.1.1.6 of our Danish-language legal guide.

### Select the EU member states which the arrangement concerns.

State all of the EU member states which the arrangement concerns.

## 4.2. Information about the reporting party

The reporting party is expected to be familiar with all the information about itself that is stated below. Therefore, all fields in this part of the form are mandatory.

### If the reporting party is an intermediary

The following sections describe the information that a reporting intermediary is to state.

#### Information concerning the role of the reporting party

In this field, the intermediary must state its role concerning the arrangement that is reported. The following two options can be selected:

* Provider (Designer/Promoter/Implementation)

See section A.B.1.2.9.5.3.1 of our Danish-language legal guide.

* Service provider (Service Provider/Assistant)

See section A.B.1.2.9.5.3.2 of our Danish-language legal guide

#### Why is the report being filed in Denmark?

Select one of the following options concerning why the report is being filed in Denmark. Select the most appropriate statement that appears first in the list below.

Denmark is the member state in which the intermediary:

* is resident for tax purposes
* has its permanent establishment through which the services concerning the arrangement are provided
* is incorporated or legally governed
* is registered with a professional association in Denmark related to legal, taxation or consultancy services

See section A.B.1.2.9.6.1 of our Danish-language legal guide.

#### Identification details – intermediary

State whether the reporting party is an individualor organisation.

|  |  |
| --- | --- |
| **Organisation** | **Individual** |
| Tax Identification Number (CVR, SE or TIN)\* | Tax Identification Number (civil registration number (CPR number) or TIN)\* |
| Country which issued the Tax Identification Number | Country which issued the Tax Identification Number |
| Organisation name | Date of birth (DD/MM/YYYY) |
| Address (street, house/building number, postcode, town/city and country) | Place of birth |
| Residence for tax purposes | First name |
|  | Middle name |
|  | Last name |
|  | Address (street, house/building number, postcode, city and country) |
|  | Residence for tax purposes |

\*For more information, see section A.B.1.2.9.8.1.1.1.1.2 of our Danish-language legal guide.

### If the reporting party is a taxpayer (relevant taxpayer)

The following sections describe the information to be stated by a relevant taxpayer who is a reporting party.

#### Information about the role of the taxpayer

State why the report is being filed by the taxpayer:

* Professional secrecy of intermediary
* The intermediary is not located in an EU member state
* In-house arrangement in which no intermediary has been involved

#### Information about why the report is being filed in Denmark

Select one of the following options concerning why the report is being filed in Denmark. The options are listed in order of priority. Select the first statement that is most appropriate.

Denmark is the member state in which the relevant taxpayer:

* is resident for tax purposes
* has a permanent establishment which benefits from the arrangement
* earns income or generates profits, even if the relevant taxpayer is not resident for tax purposes and does not have a permanent establishment in Denmark or another EU member state
* operates an activity, even if the relevant taxpayer is not resident for tax purposes and does not have a permanent establishment in Denmark or another EU member state

See section A.B.1.2.9.6.3 of our Danish-language legal guide.

#### Identification details – relevant taxpayer

State whether the reporting party is an individual or organisation.

|  |  |
| --- | --- |
| **Organisation** | **Individual** |
| Tax Identification Number (CVR, SE or TIN)\* | Tax Identification Number (civil registration number (CPR number) or TIN)\* |
| Country which issued the Tax Identification Number | Country which issued the Tax Identification Number |
| Organisation name | Date of birth (DD/MM/YYYY) |
| Address (street, house/building number, postcode, town/city and country) | Place of birth |
| Residence for tax purposes | First name |
|  | Middle name |
|  | Last name |
|  | Address (street, house/building number, postcode, town/city and country) |
|  | Residence for tax purposes |

\*For more information, see section A.B.1.2.9.8.1.1.1.1.2 of our Danish-language legal guide.

## 4.3. Identification details of the taxpayer(s)

State whether taxpayers are associated with the arrangement.

State the identification details of the relevant taxpayer(s).

|  |  |
| --- | --- |
| **Organisation** | **Individual** |
| Tax Identification Number (CVR, SE or TIN)\* | Tax Identification Number (civil registration number (CPR number) or TIN)\* |
| Country which issued the Tax Identification Number | Country which issued the Tax Identification Number |
| Organisation name | Date of birth (DD/MM/YYYY) |
| Address (street, house/building number, postcode, town/city and country) | Place of birth |
| Residence for tax purposes | First name |
|  | Middle name |
|  | Last name |
|  | Address (street, house/building number, postcode, town/city and country) |
|  | Residence for tax purposes |

\*For more information, see section A.B.1.2.9.8.1.1.1.1.2 of our Danish-language legal guide.

In the case of a marketable arrangement, please specify the start date for the taxpayer’s implementation of the arrangement. This field must be completed with the date on which the first step in the implementation of the arrangement has been or will be taken.

See section A.B.1.2.9.8.1.1.1.4 of our Danish-language legal guide.

## 4.4. Identification details for relevant associated enterprise(s)

#### Information about whether the associated enterprise is affected by the arrangement

State whether the associated enterprise is affected by the arrangement.

See sections A.B.1.2.9.4.11 and A.B.1.2.9.8.1.1.1.8 of our Danish-language legal guide.

State the identification details of the relevant associated enterprise(s) connected to the arrangement’s taxpayer(s).

See section A.B.1.2.9.8.1.1.1.1.1 of our Danish-language legal guide.

|  |  |
| --- | --- |
| **Organisation** | **Individual** |
| Tax Identification Number (CVR, SE or TIN)\* | Tax Identification Number (civil registration number (CPR number) or TIN)\* |
| Country which issued the Tax Identification Number | Country which issued the Tax Identification Number |
| Organisation name | Date of birth (DD/MM/YYYY) |
| Address (street, house/building number, postcode, town/city and country) | Place of birth |
| Residence for tax purposes | First name |
|  | Middle name |
|  | Last name |
|  | Address (street, house/building number, postcode, town/city and country) |
|  | Residence for tax purposes |

\*For more information, see section A.B.1.2.9.8.1.1.1.1.2 of our Danish-language legal guide.

### Information on to which taxpayer the associated enterprise is related

State the name (first and last name, if an individual) and the residence for tax purposes of the taxpayer to which the associated enterprise is related.

## 4.5. Identification details for other parties likely to be affected by the arrangement

This tab must be used to state identification details for other parties likely to be affected by the arrangement that have not already been reported under the associated enterprises tab.

See section A.B.1.2.9.8.1.1.1.8 of our Danish-language legal guide.

|  |  |
| --- | --- |
| **Organisation** | **Individual** |
| Tax Identification Number (CVR, SE or TIN)\* | Tax Identification Number (civil registration number (CPR number) or TIN)\* |
| Country which issued the Tax Identification Number | Country which issued the Tax Identification Number |
| Organisation name | Date of birth (DD/MM/YYYY) |
| Address (street, house/building number, postcode, town/city and country) | Place of birth |
| Residence for tax purposes | First name |
|  | Middle name |
|  | Last name |
|  | Address (street, house/building number, postcode, town/city and country) |
|  | Residence for tax purposes |

\*For more information, see section A.B.1.2.9.8.1.1.1.1.2 of our Danish-language legal guide.

## 4.6. Information on intermediary(ies)

State whether there are intermediaries associated with the arrangement that have not already been reported (if the reporting party is an intermediary).

### Details of the role of the intermediary

State whether the intermediary is a provider or service provider.

* Provider (Designer/Promoter/Implementation)

See section A.B.1.2.9.5.3.1 of our Danish-language legal guide

* Service provider (Service Provider/Assistant)

See section A.B.1.2.9.5.3.2 of our Danish-language legal guide

### Details of any exemption from the reporting obligation

State whether the intermediary is exempt from reporting and in which EU member state(s) the intermediary is exempt from reporting.

See sections A.B.1.2.9.5.4.1.2 and A.B.1.2.9.5.3.4 of our Danish-language legal guide.

### Identification details on the intermediary

State whether the intermediary is an individual or organisationand their identification details.

|  |  |
| --- | --- |
| **Organisation** | **Individual** |
| Tax Identification Number (CVR, SE or TIN)\* | Tax Identification Number (civil registration number (CPR number) or TIN)\* |
| Country which issued the Tax Identification Number | Country which issued the Tax Identification Number |
| Organisation name | Date of birth (DD/MM/YYYY) |
| Address (street, house/building number, postcode, town/city and country) | Place of birth |
| Residence for tax purposes | First name |
|  | Middle name |
|  | Last name |
|  | Address (street, house/building number, postcode, town/city and country) |
|  | Residence for tax purposes |

\*For more information, see section A.B.1.2.9.8.1.1.1.1.2 of our Danish-language legal guide.

## 4.7. Co-signing

Co-signing will be possible if the completed form is to be sent to other parties for acceptance before it is sent to the Danish Tax Agency (Skattestyrelsen).

If co-signing is used, it is important that the person to whom the report is sent for co-signing duly responds to this. The recipient of a form for co-signing can either accept (and thereby send the form to the Tax Agency) or reject the form. A co-signatory may not make changes to the form.

A completed form will not be reported until co-signing has taken place.

If you wish to use co-signing, an email address must be entered for the relevant party(ies) to whom the report is to be sent for acceptance and final sending. The person(s) concerned will then receive an email that a DAC6 report is awaiting their co-signing.

You must enter your ‘own email address’ in the field below and sign the form yourself to be continuously notified of which of the other parties have signed the form.

When the form has been signed, as the reporting party you will receive an email with the status of who has signed the form and who has not yet signed it.

If co-signing has not taken place within 30 days, the report will be deleted and will therefore not be sent to the Tax Agency.

## 4.8. Quarterly update of marketable arrangement

In accordance with section 24 of Executive Order no. 1634 of 27 December 2019, every third month the intermediary must report new updated information in accordance with paragraph 1 that has become available since the last report. The due date will be calculated as from the date on which the first reporting of the arrangement took place.

See section A.B.1.2.9.8.1.2 of our Danish-language legal guide.

### Reference number of the arrangement

State the arrangement’s reference number (A-id) that was sent to the reporting party in the final receipt for the first report.

New information must then be reported for all the aforementioned sections of this guide (sections 4.2-4.7 of this guide), with the exception of section 4.1, Details of the arrangement.

## 4.9. Correction and deletion of existing arrangements and reports

Existing reports may not be corrected or deleted until the reporting party has received the final receipt from the Tax Agency with the assigned reference number for the arrangement (A-id) and the report (D-id).

### 4.9.1. Corrections

It is possible to correct an existing report. To correct an arrangement, you just need to enter the arrangement’s reference number (A-id). To correct a specific report, enter both A-id and D-id.

Then state which element(s) of the report you want to correct. Choose from:

* Arrangement
* Reporting party
* Taxpayers
* Associated enterprise
* Other parties likely to be affected by the arrangement
* Intermediaries

The content of the part of the report which the correction concerns will replace the content already reported. If the correction concerns the ‘reporting party’, the content written in the tab will replace the content already entered. If, for example, only the name of the reporting party is to be corrected, the correct name must be entered, and the rest of the tab’s fields must be re-entered with the new applicable information.

For the tabs concerning taxpayers, associated enterprises, other parties likely to be affected by the arrangement and intermediaries, it is not necessary to re-enter all individuals or organisations reported under the specific tab. In these cases, it is only necessary to enter the individual or organisation to whom or to which the correction relates.

First, choose whether the party concerned is to be added or deleted.

To make a correction, first enter the ‘existing’ master data for the party concerned and select ‘delete’, and then enter the ‘new’ (correct) master data and select ‘add’.

If you have forgotten to report an intermediary for an existing arrangement, you must select ‘intermediary’ and select that ‘This must be added to the original report’. Then enter the master data for the ‘forgotten’ intermediary.

If the process is too complex in the specific situation, for example if there are corrections for many taxpayers related to a marketable arrangement with many taxpayers over a long period of time, it is possible, by agreement, to only submit additions. Contact the Tax Agency for further information. Contact details: [DAC6@sktst.dk](mailto:DAC6@sktst.dk); write ‘Corrections’ in the subject line.

### 4.9.2. Deletion

It is possible to delete a specific report (disclosure) and an entire arrangement with all related reports (disclosures). If you wish to delete part of a report, this is viewed as a correction (see section 4.9.1, Corrections, above)

To delete an arrangement with all related reports, enter the arrangement’s reference number (A-id).

To delete a specific report, enter both the arrangement’s reference number (A-id) and the report’s reference number (D-id).

Then confirm that you want to complete the deletion and state any email addresses under ‘co-signing’ if the deletion is to be sent for acceptance by another party before the final deletion is sent to the Tax Agency.

# 5. What happens when you have sent the report to us?

When you have sent the report, you will be able to download the actual report and the receipt confirming that the form has been sent to the Danish Tax Agency. This is the only way to get a copy of the report. The receipt will contain details of the time of sending and the form ID. The receipt will also be sent to you by email if an email address is included in the reporting party’s contact details.

When we have carried out a technical validation and processed the report, you will receive a final receipt containing the form ID previously stated, confirmation that the report has been processed and details of the reference numbers assigned to the arrangement (A-id) and the report (D-id). The final receipt will be sent to the email or address stated in “Contact details”.

# 6. Problems completing the form

In case you have questions or problems completing the form, please write to [DAC6@SKTST.DK](mailto:DAC6@SKTST.DK). Enter ‘Question’ in the subject line.