



Legislative Decree implementing DAC 6 published in the Official Gazette

On 11 August 2020, legislative decree no. 100 of 30 July 2020 (hereinafter the "Decree") has been published in the Official Gazette. The Decree implements Directive (EU) 2018/822 of 25 May 2018 regarding mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements (hereinafter "DAC 6").

The Decree entails the six-month deferral due to the COVID-19 pandemic that applies to the time limits for filing and exchanging information on reportable cross-border arrangements in accordance with Directive (EU) 2020/874 of 24 June 2020. The deferral was not included in the draft decree released by the Council of Ministers on 29 January 2020. Under the approved deadline extensions:

- cross-border arrangements the first step of which was implemented from 25 June 2018 to 30 June 2020 will be reported by 28 February 2021 (instead of 31 August 2020);
- the 30-day period for reporting cross-border arrangements the first step of which was or will be implemented between 30 June and 31 December 2020 will start on 1 January 2021 (instead of 1 July 2020);
- the first exchange of information on reportable cross-border arrangements will be extended to 30 April 2021 (instead of 31 October 2020); and
- in the case of marketable arrangements (i.e. not customized cross-border arrangements), the first periodic reporting will be submitted by 30 April 2021.

The Decree has not implemented the suggestion from the Finance and Treasury Committee of the Italian Senate to add in the scope of the mandatory reporting obligations information on businesses exploiting data generated by users active in Italy through the use of digital platforms, whose revenues are currently subject to the Italian Digital Service Tax provided for by Art. 1 of Law no. 145/2018 ([see our EU Tax Alert 2020/10](#)).

A further ministerial decree concerning the application of the Decree and, in particular, the hallmarks is expected in the coming months (see Art. 5(2) of the Decree) together with an act of the Director of the Revenue Agency clarifying the procedure for filing and exchanging information on reportable cross-border arrangements (see Arts. 7(5), 8(2) and 9(1) of the Decree).

Milan

Piazza F. Meda 5
20121
T: +39.02.776931

Rome

Piazza d'Aracoeli 1
00186
T: +39.06.45441410

London

2, Throgmorton Avenue
EC2N 2DG
T: +44.207.3740299

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