

Document N° 9 – 19th May 2020
Bilingual newsletter – Romanian and English



FORMULARUL PENTRU RAPORTAREA ARANJAMENTELOR TRANSFRONTALIERE (DAC6)

PE DATA DE 18.05.2020 A FOST PUBLICAT ÎN MONITORUL OFICIAL NR. 407 ORDINUL NR. 1029 PRIVIND APROBAREA FORMULARULUI UTILIZAT DE INTERMEDIARII SAU CONTRIBUABILII RELEVANȚI, DUPĂ CAZ, ÎN VEDEREA RAPORTĂRII INFORMAȚIILOR CU PRIVIRE LA ARANJAMENTELE TRANSFRONTALIERE CARE FAC OBIECTUL RAPORTĂRII

- Prin intermediul acestui formular intermediarii sau contribuabilii relevanți, vor raporta următoarele categorii principale de informații:
 - Datele de identificare ale declarantului: numele, numărul de identificare fiscală, rezidența, datele de contact, rolul declarantului etc.;
 - Date despre aranjament: data implementării, descrierea și valoarea aranjamentului etc.;
 - Schema aranjamentului: date despre contribuabilii implicați în aranjament, inclusiv adresa, numărul de identificare fiscală, datele de contact etc.
- În ultima secțiune a formularului este introdus un nomenclator al semnelor distinctive.
- Formularul va fi completat și depus în format electronic.

FORM FOR CROSS-BORDER ARRANGEMENTS REPORTING (DAC6)

ORDER NO. 1029 REGARDING THE APPROVAL OF THE FORM USED BY THE RELEVANT INTERMEDIARIES OR TAXPAYERS CONCERNING THE REPORTING OF INFORMATION FOR THE REPORTABLE CROSS-BORDER ARRANGEMENTS HAS BEEN PUBLISHED IN THE OFFICIAL GAZETTE NO. 407 DATED ON 18.05.2020

- The relevant intermediaries or taxpayers will report the following main categories of information:
 - Identification data of the declarant: name, tax identification number, residence, contact details, the role of the declarant etc.;
 - Arrangement details: implementation date, description, and value of the arrangement etc.;
 - Scheme of the arrangement: data about the taxpayers involved in the arrangement, including address, tax identification number, contact details etc.
- A glossary of hallmarks is detailed in the last section of the form.
- The form will be filled in and submitted electronically.

Mazars Alert contains a selection of the latest major issues occurred in the Romanian legislative framework and it is intended only to provide information and, hence, shall not be deemed to provide professional advice or consultancy. Therefore, we assume no responsibility in this respect.

Should you require any information related to the foregoing, please do not hesitate to contact us.



If you wish to get free subscription to Mazars newsletters, please send a message to Mazars.Comunicare@mazars.ro, specifying your full name, title, and company name.

CONTACT

MAZARS ROMANIA

Edwin WARMERDAM
Partner
Head of Tax Advisory



Bianca VLAD
Partner Tax Advisory



Address

4B Ing. George Constantinescu Street, 5th floor
Globalworth Campus, Building B
RO-020339, 2nd District,
Bucharest, Romania

Tel: +40 31 229 26 00

E-mail: Mazars.Comunicare@mazars.ro