

Tax authorities' FAQ on DAC6

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On 4 May 2022, the Luxembourg tax authorities published a Frequently Asked Questions ("**FAQ**") on the mandatory disclosure rules introduced in Luxembourg law on 25 March 2020.

The FAQ includes clarifications already brought by the Luxembourg tax authorities in May 2020 but also new ones.

Amongst other things, the FAQ provides useful clarifications on:

- the impact of Brexit;
- certain hallmarks and the Main Benefits Test ("**MBT**");
- the declaration in the income tax returns;
- the declaration and notification obligations.

For more background on this topic, please check out the article dated of 23 March 2020.

For any further information please contact us or visit our website at www.elvingerhoss.lu.

The information contained herein is not intended to be a comprehensive study or to provide legal advice and should not be treated as a substitute for specific legal advice concerning particular situations.

We undertake no responsibility to notify any change in law or practice after the date of this newsletter

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