



Council of the European Union  
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**WORKING PAPER**

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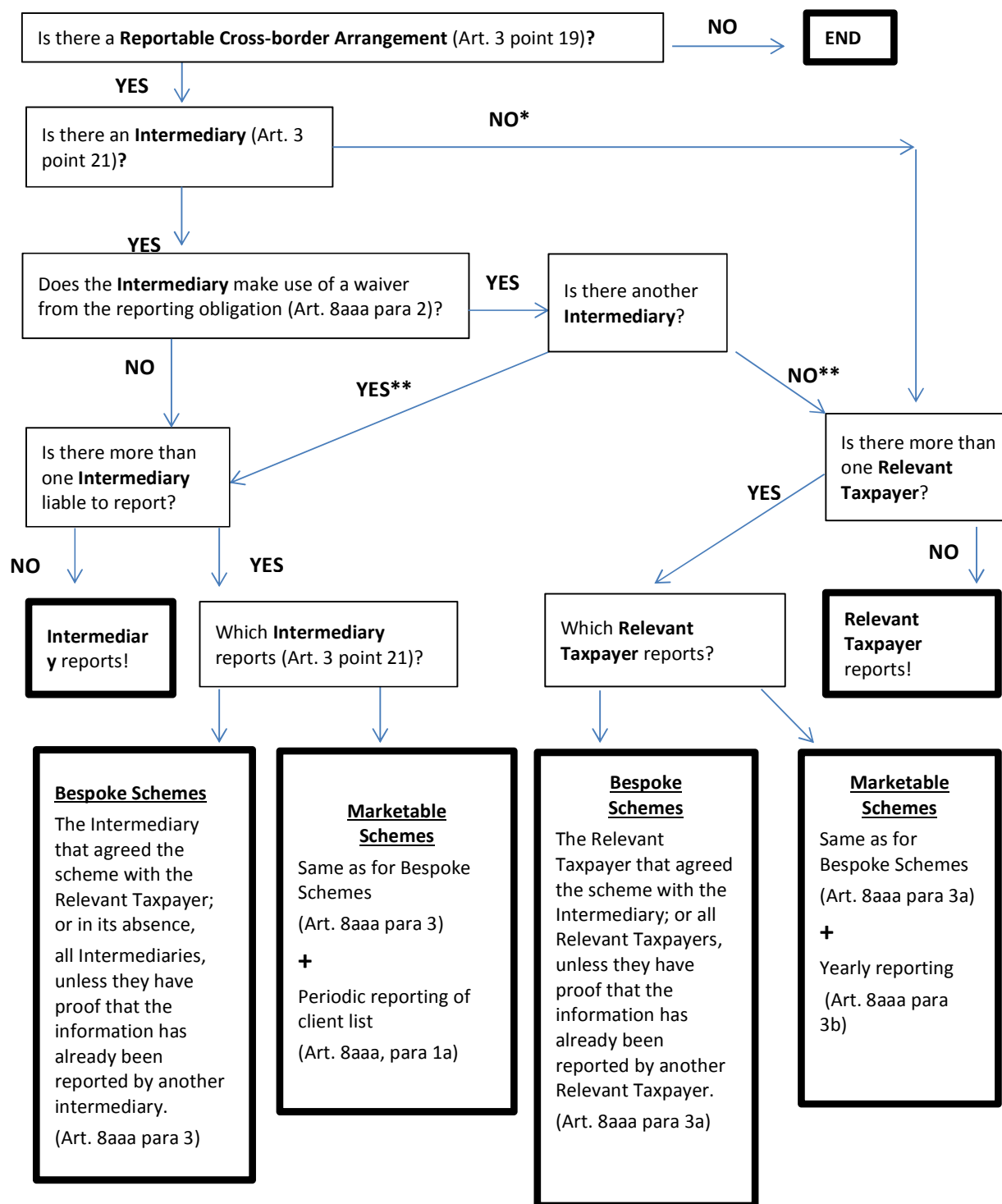
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From:	Presidency
To:	Working Party on Tax Questions (Direct Taxation – DAC)
Subject:	FLOWCHART - Reporting under DAC6

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Delegations will find attached a flowchart in view of the meeting of the Working Party on Tax Question (DAC) on Friday, 26 January

## FLOWCHART - Reporting under DAC6



In all cases, each Relevant Taxpayer that applies the scheme – yearly reporting (Art. 8aaa para 3b)

\* Third-country intermediary; or, in-house scheme.

\*\* Notification of Another Intermediary or Relevant Taxpayer (8aaa, paras 2 & 2a).