DAC6 guidance for CIOT and ATT members and students

Employment Tax | International Tax | Management of taxes

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We have recently published guidance on our websites to help our members and students understand when they might be classified as an 'intermediary' under the UK's regulations which bring into effect parts of DAC6 (see tinyurl.com/1j2jaldv) and when, as a possible consequence of that, they might be required to make a disclosure report to HMRC.

This situation may arise because they are registered as a member or student with the CIOT or ATT and is relevant to the minority of CIOT and ATT members and students who provide taxation services as employees or principals working in firms located outside the UK or EU.

A list of the categories of members and students affected is included in the guidance. Note that it also includes International Tax Affiliates of the CIOT holding the Advanced Diploma in International Tax (ADIT) qualification (but not ADIT students).
DAC6 provides for the mandatory disclosure of 'reportable cross-border arrangements' by intermediaries to national tax authorities and the mandatory automatic exchange of this information amongst EU member states. Following the end of the Brexit transition period, and under the terms of the UK/EU Free Trade Agreement, reporting under DAC6 will still be required in the UK but only for arrangements which meet hallmarks under Category D, including for the period from 25 June 2018. The regulations implementing this change took effect from 11pm on 31 December 2020 (see tinyurl.com/xlh2kqjs).

The guidance is on our websites at the following links:
CIOT: www.tax.org.uk/DAC6-guidance
ATT: www.att.org.uk/DAC6-guidance

It is also on the ADIT support and guidance page: www.adit.org/affiliateguidance

If you have any questions about the guidance, please contact either technical@ciot.org.uk or atttechnical@att.org.uk.