

EU MANDATORY DISCLOSURE REGIME (DAC6) TRAINING

Online MDR eLearning training



#DemonstratingaDefence



The EU introduced its Mandatory Disclosure Regime (“MDR”) in June 2018. The Directive requires taxpayers and their advisers to report details of certain cross border arrangements that could potentially be used to avoid or evade tax to their tax authorities.



These rules introduce new obligations on taxpayers and their advisers to report details of certain cross-border arrangements to tax authorities. It is vitally important relevant stakeholders are aware of whether a specific arrangement is reportable.

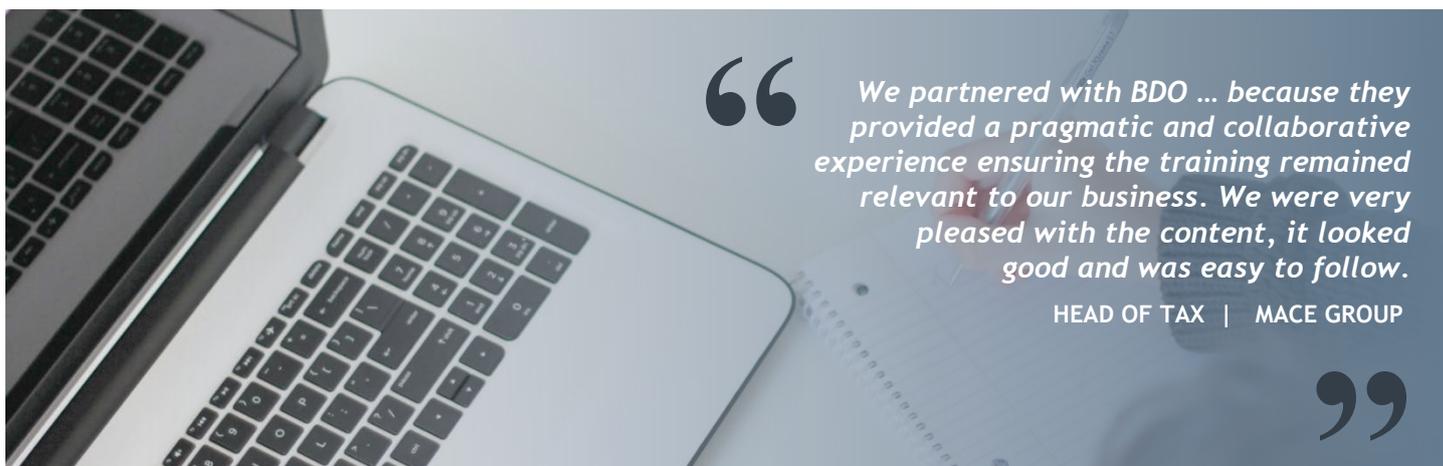


The MDR training is based on the rules contained in the EU Directive and these essentially operate as a minimum standard that EU countries must follow. The training can be customised further for each EU Member State and your particular business.

FOR MORE INFORMATION

GLOBAL TAX

Visit our global DAC6 service page and contact us via the contact form [here](#) or scan the QR code below.



“

We partnered with BDO ... because they provided a pragmatic and collaborative experience ensuring the training remained relevant to our business. We were very pleased with the content, it looked good and was easy to follow.

HEAD OF TAX | MACE GROUP

”

MDR eLearning - FAQs

1 HOW DO I KNOW IF MDR/DAC6 IS APPLICABLE TO US?

MDR/DAC6 applies to cross-border tax arrangements that meet one or more specified characteristics (known as 'hallmarks') and involve either more than one EU country or an EU country and a non-EU country. If your business undertakes cross-border tax arrangements, there may be a mandatory reporting obligation for these tax arrangements if in scope no matter whether the arrangement is justified according to national law.

All those involved in influencing these cross-border tax arrangements should undertake the training.

2 CAN THE TRAINING BE CUSTOMISED?

YES - we recommend that we provide you with a CUSTOMISED version. This can include everything from your company name, logo and relevant images to relevant case studies, assessment questions and specific interpretations pertinent to your business. You can also embed relevant policies and procedures within the actual training module as well as contact details.

3 HOW LONG DOES THE TRAINING LAST?

The training takes circa 45 minutes, including a pass/fail test at the end (that is retaken until a pass is established).

4 WHAT IT IS IT BUILT IN?

The training is built in Articulate Storyline 360. This is an eLearning authoring software package and works on almost all Learning Management Systems (LMS).

The training is issued to you in html5 format based in SCORM 1.2. This also makes it mobile and tablet ready.

5 WHAT'S IN THE TRAINING?

- ▶ Sets out the background to the Mandatory Disclosure Regime including historic timeline and context
- ▶ Key definitions of 'cross-border', 'arrangement', 'participant', 'reportable' etc
- ▶ Overview of Main Benefit Test and definition of Tax Advantage
- ▶ Discussion and examples of all hallmarks (A-E)
- ▶ Reporting under DAC6 - obligations of intermediaries and taxpayers
- ▶ When and how an arrangement becomes reportable
- ▶ Penalties and Sanctions
- ▶ Pass/fail assessment at the end of the training

6 HOW MUCH DOES IT COST?

The training cost depends on number of users and level of customisation.

Please use the [contact form](#) on the service page mentioned overleaf to contact us and we can provide more information.

7 CAN I SEE A DEMO?

YES - please use the [contact form](#) to reach out to us for a demo or more information.

This publication has been carefully prepared by BDO.

'BDO', 'we', 'us', and 'our' refer to one or more of BDO International Limited, its network of member firms ('the BDO network'), and their related entities. BDO International Limited and each of its member firms are legally separate and independent entities and have no liability for another such entity's acts or omissions. Neither BDO International Limited nor any other central entities of the BDO network provide services to clients. Please see www.bdo.global/about for a more detailed description of BDO International Limited and its member firms. Nothing in the arrangements or rules of the BDO network shall constitute or imply an agency relationship or a partnership between BDO International Limited, the member firms of the BDO network, or any other central entities of the BDO network. BDO is the brand name for the BDO network and for each of the BDO member firms.

This publication contains general information only, and none of BDO International Limited, its member firms, or their related entities is, by means of this publication, rendering professional advice or services. The publication cannot be relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained therein without obtaining specific professional advice. Please contact a qualified professional adviser at your local BDO member firm to discuss these matters in the context of your particular circumstances. No entity of the BDO network, its partners, employees and agents accept or assume any liability or duty of care for any loss arising from any action taken or not taken by anyone in reliance on the information in this publication or for any decision based on it.

Editorial: BDO in the United Kingdom

Copyright © BDO June 2020. Brussels Worldwide Services BVBA. All rights reserved.

www.bdo.global