

Tax authority answers questions about DAC6 3/19/21

The reporting obligation under DAC6 has been in force since January 2021 and some member states issued guidance on the application of DAC6 provisions as they were preparing to pass the directive in their national law a long time ago. The Latvian State Revenue Service (“SRS”) has now published answers to questions frequently asked by Latvian tax consultants, credit institutions and other intermediaries about evaluating the reporting obligation, as well as other technical matters around DAC6 reporting. This article explores key clarifications and interpretations in the SRS guidance.

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