DAC6 – REPORT ON REPORTABLE ARRANGEMENT (VSDAC6DC)

CONTENTS

Version history

Date	Version	Description
5 June 2020	1.0	First published version
29 September 2020	1.1	Role 3 was removed. Check routines #1649, #1683, #1684 were added. Format of data element 017 was changed.
24 November	1.2	Changes made to obligatoriness of data elements, and related check processes added/removed
		Obligatoriness of data element 143 removed from check process #1686.
30 November 2021	1.3	New data added. Obligatoriness of some data elements changed. New check processes added, some check processes removed and others changed.

1   GENERAL DESCRIPTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see Electronic filing of information returns – General description (pdf) (*tax.fi > About us > IT developers > Data format specifications > Electronic filing of information returns – General description*).

2   DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

DAC6 reports on cross-border arrangements under Council Directive (EU) 2018/822 can be submitted in accordance with this data record specification. The report must be filed within 30 days from the date when the arrangement reached the reporting threshold.

Instructions on the reporting obligation and on filing the report can be found on the Tax Administration webpage Reportable cross-border arrangements (in Finnish and Swedish, link to Finnish) at (*vero.fi > Syventävät vero-ohjeet > Raportoitavat rajat ylittävät järjestelyt*). More detailed instructions for the report are available on tax.fi *(tax.fi > About us > Forms > 6910 Report on cross-border arrangements (DAC6)*).

The Tax Administration recommends that free-text data elements 145, 146, 147 and 150 are given in English. The data can also be given in Finnish or Swedish.

To help create a report, an Excel-based tool is provided on the Ilmoitin.fi webpage Accessories (*Ilmoitin.fi > Instructions and templates > Accessories*).

To check the method of identification required by the data flow, the role required and where in the data flow the authorisation is checked, go to the Ilmoitin.fi webpage Methods of sign-in, roles and rights to represent organisations (*Ilmoitin.fi > Instructions and templates > Methods of sign-in, roles, rights to represent organizations*).

3   MAKING CORRECTIONS

If the filer wants to make corrections, they must send a replacement report using the same report ID. In the replacement report, the erroneous data are corrected while the other data are retained unchanged.

4   PERIOD OF VALIDITY

The file formatting and checks according to this specification are in force in the production environment as of 30 November 2021 and continue to be in force until a new version of the specification is released.

5   CHANGES ON THE PREVIOUS YEAR/VERSION

Version	ID	Data element	Description
1.3	143 145 146 147 148 149	Main benefit test is fulfilled Name of arrangement Description of arrangement (summary) Regulations on which the arrangement is based EU countries that the arrangement concerns Hallmarks	Data changed to be mandatory.
	161 163 164 165 166 167 168 169	Reported party's TIN (identifiers 112 and 113) is unknown Reported person's first name (identifier 115) is unknown Reported person's date of birth (identifier 117) is unknown Reported person's place of birth (identifier 118) is unknown Reported party's place of tax residence (identifier 127) is unknown Date when the marketable arrangement was implemented for the taxpayer (identifier 130) is unknownn Date when the arrangement was implemented (identifier 141) is unknown Value of the arrangement (identifier 142) is unknown	Added as new data.
			New check routines #1796, #1797, #1798.
			Check routines #1662, #1695 changed
			Check routines #1686, #1629, #1664, #1644 removed
			The text of check routine #1642 was corrected.
1.2	035	Basis for taxpayer's report	Data element changed to be optional. Check process #1638 related to the data element was removed
	025, 026,	Filer's address: post office Filer's address: country	Data elements changed to be conditionally mandatory. Check

Version	ID	Data element	Description
	125, 126	Reported party's address: post office Reported party's address: country	processes #1693 and #1694 added for the data elements.
	015	Filer's (natural person's) first name	Corrected in the specification to be conditionally mandatory (check #1634).
	115, 117, 118	Reported natural person's first name Reported natural person's date of birth Reported natural person's place of birth	Data elements changed to be conditionally mandatory. Check process #1695 added for the data elements.
	111, 114, 127	Type of reported party Reported party's name: full name of legal person or last name of natural person Reported party's country of tax residence	Data elements changed to be conditionally mandatory.
	001, 009, 002	Partial data set starts Recurring data set ends Number of recurring lines	Data elements changed to be conditionally mandatory.
1.1	110	Role of reported party	Value 3 was removed.
	150, 149	DAC6D1 other information Hallmark	Cross-check #1683 was added.
	017	Filer's (natural person's) date of birth	Type of data format was changed: PPKKVVVV -> SYNTAIKA2
	012, 113	Filer's/Reported party's TIN in another EU country	Check routines #1649, #1684 were added.
			Check routines #1627, #1644 were modified.
1.0			First published version

6   LIST OF IDENTIFIER DATA

Identifier	P/V	T	L/T	Description	Format	Allowed values
000	P	T		Identifier	AN8	VSDAC6DC
061	V			This is a replacement report	+N1	1
062	V			Marketable arrangement	+N1	1

Ident ifier	P/V	T	L/T	Description	Format	Allowed values
063	V			First report on a marketable arrangement	+N1	1
064	P/V		*	The report contains inside information	+N1	1
065	P/V		*	Date or estimated date when inside information is free for release	PPKKVVVV	
066	P/V	T	*	Reference number CCAYYYYMMDDXXXXXX, where CC = country code of EU country A = constant "A" (Arrangement) YYYYMMDD = date when reference number was generated XXXXXX = optional capital letters (A–Z) and digits (0–9)	AN17	Identifier assigned by the Tax Administratio n
067	P/V	T	*	Report number CCDYYYYMMDDXXXXXX, where CC = country code of EU country D = constant "D" (Disclosure) YYYYMMDD = date when report number was generated XXXXXX = optional capital letters (A–Z) and digits (0–9)	AN17	Identifier assigned by the Tax Administratio n
010	P	T		Filer's Finnish Business ID or personal ID	YTUNNUS2|| HETU2	
011	P			Type of filer 1 = legal person 2 = natural person	+N1	1,2
012	V			Filer's TIN in another EU country (max. 3 identifiers separated by semicolons	AN200	EUMAATUN NUS+TIN *)
013	P			Filer's name: full name of legal person or last name of natural person	AN200	
015	P/V			Filer's (natural person's) first name	AN100	
016	V			Filer's (natural person's) middle names	AN100	
017	P/V		*	Filer's (natural person's) date of birth	SYNTAIKA2	
018	P/V		*	Filer's (natural person's) place of birth	AN200	
019	V			Filer's address: street name	AN100	
020	V			Filer's address: house number	+N5	
021	V			Filer's address: entrance	AN3	

Ident ifier	P/V	T	L/T	Description	Format	Allowed values
022	V			Filer's address: door number	+N5	
023	V			Filer's address: P.O. Box	AN9	
024	V			Filer's address: postal code	AN12	
025	P/V			Filer's address: post office	AN190	
026	P/V			Filer's address: country	MAATUNNUS	
027	P			Filer's country of tax residence	EUMAATUNNU S *)	
028	V			Filer's telephone number	PUHELIN2	
029	V			Filer's e-mail address	EMAIL	
030	P			Filer's role 1 = service provider 2 = taxpayer	N1	1,2
031	P			Filer's connection to report country 1 = country of tax residence 2 = permanent establishment 3 = country of foundation (only service providers) 4 = country of registration (only service providers) 5 = country where income is sourced (only taxpayers) 6 = country where business activity is conducted (only taxpayers)	N1	1,2,3,4,5,6
032	V			The filer is liable to submit reports to more than one EU country.	N1	1
033	V			Service provider's status 1 = service provider 2 = assisting party	N1	1,2
034	V		*	The service provider is relieved from reporting obligation on account of confidentiality	N1	1
035	V		*	Basis for taxpayer's report 1 = service provider relieved 2 = service provider from a non-EU country 3 = no service provider	N1	1,2,3
001	P/V			Partial data set starts	N2	
110	P/V		*	Role of reported party 1 = taxpayer 2 = associated person 4 = person affected by the arrangement	N1	1,2,4,5

Ident ifier	P/V	T	L/T	Description	Format	Allowed values
				5 = other service provider		
111	P/V			Type of reported party 1 = legal person 2 = natural person	N1	1,2
112	V			Reported party's Finnish Business ID/personal ID	YTUNNUS2|| HETU2	
113	V			Reported party's TIN in another EU country (max. 3 identifiers separated by semicolons	AN200	EUMAATUN NUS+TIN *)
114	P/V			Reported party's name: full name of legal person or last name of natural person	AN200	
115	P/V			Reported natural person's first name	AN100	
116	V			Reported natural person's middle name	AN100	
117	P/V			Reported natural person's date of birth	SYNTAIKA2	
118	P/V			Reported natural person's place of birth	AN200	
119	V			Reported party's address: street name	AN100	
120	V			Reported party's address: house number	+N5	
121	V			Reported party's address: entrance	AN3	
122	V			Reported party's address: door number	+N5	
123	V			Reported party's address: P.O. Box	AN9	
124	V			Reported party's address: postal code	AN12	
125	P/V			Reported party's address: post office	AN190	
126	P/V			Reported party's address: country	MAATUNNUS	
127	P/V			Reported party's country of tax residence	MAATUNNUS	
128	V			Reported party's e-mail address	EMAIL	
129	P/V		*	Name of taxpayer who is the other party in the associated relationship	AN200	
130	P/V		*	Date when marketable arrangement implemented for the taxpayer	PPKKVVVV	
161	V			Reported party's TIN (identifiers 112 and 113) is unknown	N1	1
163	V		*	Reported person's first name (identifier 115) is	N1	1

Ident ifier	P/V	T	L/T	Description	Format	Allowed values
				unknown		
164	V		*	Reported person's date of birth (identifier 117) is unknown	N1	1
165	V		*	Reported person's place of birth (identifier 118) is unknown	N1	1
166	V		*	Reported party's place of tax residence (identifier 127) is unknown	N1	1
167	V		*	Date when the marketable arrangement was implemented for the taxpayer (identifier 130) is unknownn	N1	1
009	P/V			Recurring data set ends	N2	
141	P/V		*	Date of implementation of the arrangement	PPKKVVVV	
142	P/V			Value of the arrangement	+N10	
143	P/V		*	Main benefit test is fulfilled	+N1	1
144	V			Basis for the reporting obligation 1 = arrangement has been made available 2 = arrangement is ready for implementation 3 = first stage of arrangement has been implemented 4 = assistance or advice has been provided	+N1	1,2,3,4
145	P			Name of arrangement	AN400	
146	P			Description of arrangement (summary)	AN4000	
147	P			Regulations on which the arrangement is based	AN4000	
002	P/V			Number of recurring lines 148	N2	
148	P			EU countries that the arrangement concerns	EUMAATUNNUS *)	
002	P/V			Number of recurring lines 149	N2	
149	P		*	Hallmarks DAC6A1 = condition of confidentiality DAC6A2a = service provider's fee is determined on the basis of the tax benefit DAC6A2b = service provider's fee depends on the actual tax benefit DAC6A3 = standardised documentation and structures DAC6B1 = use of losses	AN11	DAC6A1, DAC6A2a, DAC6A2b, DAC6A3, DAC6B1, DAC6B2, DAC6B3, DAC6C1a, DAC6C1bi,

Ident ifier	P/V	T	L/T	Description	Format	Allowed values
				DAC6B2 = conversion of income DAC6B3 = round-tripping of funds DAC6C1a = recipient of a deductible payment does not have a country of tax residence DAC6C1bi = the country where the recipient of a deductible payment resides has no corporate income tax or the tax rate is close to zero DAC6C1bii = the country where the recipient of a deductible payment resides is on the EU's or OECD's list of non-cooperative countries DAC6C1c = deductible payment is exempt from tax in the recipient's country of tax residence DAC6C1d = recipient of a deductible payment benefits from a favourable tax regime in their country of residence DAC6C2 = deductions claimed from the same assets in multiple countries DAC6C3 = elimination of double taxation is claimed on the same income or capital in multiple countries DAC6C4 = arrangement includes cross-border transfer of assets, and the consideration is substantially different in the countries concerned DAC6D1a = account, product or investment that is not a financial account is used in the arrangement DAC6D1b = financial account or assets are transferred to a jurisdiction that is not within the scope of the financial account reporting system DAC6D1c = reclassification of income and capital DAC6D1d = transfer or conversion of a financial institution, a financial account or related assets such that they are no longer within the scope of the financial account reporting system DAC6D1e = use of such legal entities, arrangements or structures that remove the person's data from financial account reporting DAC6D1f = arrangements that weaken procedures that concern the financial institution's obligation to identify their customers DAC6D1Other = other arrangement that affects financial account reporting DAC6D2 = beneficial owner DAC6E1 = use of unilateral safe harbour rules DAC6E2 = transfer of hard-to-value intangibles DAC6E3 = intragroup transfer of functions, risks or assets		DAC6C1bii, DAC6C1c, DAC6C1d, DAC6C2, DAC6C3, DAC6C4, DAC6D1a, DAC6D1b, DAC6D1c, DAC6D1d, DAC6D1e, DAC6D1f, DAC6D1Oth er, DAC6D2, DAC6E1, DAC6E2, DAC6E3
150	P/V		*	DAC6D1 other information	AN4000	

Ident ifier	P/V	T	L/T	Description	Format	Allowed values
168	V		*	Date when the arrangement was implemented (identifier 141) is unknown	N1	1
169	V		*	Value of the arrangement (identifier 142) is unknown	N1	1
048	V			Software that generated the report	AN23	
014	P			Identifier of the software that generated the report	Y-TUNNUS_AN 2	
198	P			Software-generated timestamp	PPKKVVVV HHMMSS	
999	P			End-of-record character	N8	

7   CHECK PROCESSES

New/ Chan ged	Identifie r	Description of the calculation rule or check
	027, 148	#151; Country code incorrect. Only country codes for EU countries are allowed
	061, 067	#1626; Report number (067) is mandatory in the case of replacement reports (061=1).
	067, 061	#1658; Report number (067) may be entered only in the case of replacement reports (061=1).
	062, 149	#1627; If the arrangement is a Marketable arrangement (062=1) and the report is the first report on the Marketable arrangement (063=1), then the value of one Hallmark (149) must be DAC6A3.
	110, 063	#1659; At least one reported-party role "taxpayer" (110=1) must be entered, except if the report is the first report on a marketable arrangement (063=1).
	062, 063, 066	#1661; If the report is a later report on a marketable arrangement (062=1) and the data element First report on a marketable arrangement (063=1) has not been given, the reference number (066) is mandatory data.
Chang ed	062, 110, 130, 167	#1662; If the report is a report on a Marketable arrangement (062=1) and the Reported party's role is taxpayer (110=1), Date when the arrangement was implemented for the taxpayer (130) is mandatory data if the user has not submitted the data element Date when the marketable arrangement was implemented for the taxpayer (167) is unknown.

New/ Changed	Identifier	Description of the calculation rule or check
	063, 062	#1663; If the data element First report on a marketable arrangement (063=1) has been given, the data element Marketable arrangement (062=1) must be given.
	063, 066	#1664; If the report is the first report on a marketable arrangement (063=1), the reference number (066) is not allowed.
	064, 065	#1630; Date when inside information is free for release (065) is mandatory if the report contains inside information (064=1).
	065	#1631; Date when inside information is free for release (065) must be later than the date of submittal.
	066	#1632; The date of the Reference number (066) must be later than 1 July 2020 and earlier than the date of submittal.
	067	#1633; The date of the Reference number (067) must be later than 1 July 2020 and earlier than the date of submittal.
	011, 015, 017, 018	#1634; If the filer is a natural person (011=2), Filer's first name (015), Filer's date of birth (017) and Filer's place of birth (018) are mandatory data.
	010, 011, 017	#1635; If the filer is a natural person (011=2), Filer's date of birth (017) and the date of birth (010) indicated by the filer's Finnish personal ID must be identical.
	030, 033	#1636; If the filer is a service provider (030=1), Service provider's status (033) is mandatory data.
	030, 033	#1637; If the filer is a taxpayer (030=1), Service provider's status (033) is not allowed.
	030, 035	#1639; If the filer is a service provider (030=1), Basis for taxpayer's report (035) is not allowed.
	030, 034	#1640; The data element "Service provider has been released from the reporting obligation on account of confidentiality (034)" is allowed only if the filer is a service provider (030=1).
	030, 110	#1641; If the filer is a taxpayer (030=2), Reported party's role may not be Other service provider (110=5).
	110, 129	#1642; If Reported party's role is Associated person (110=2), the data element "Name of the taxpayer who is the other party in the associated relationship (129)" is mandatory. If the role is something else, the taxpayer's name is not allowed.
	141	#1643; Date of implementation of the arrangement (141) may not be earlier than 25 June 2018.

New/ Changed	Identifier	Description of the calculation rule or check
	149	#1644; At least one Hallmark 149 must be given, except if the report is a later report on a marketable arrangement (data element Marketable arrangement (062=1) has been given but data element First report on a marketable arrangement (063=1) has not been given).
	149	#1645; The same hallmark (149) may not be submitted more than once.
	149, 143	#1646; If the hallmark is (149) is DAC6A1, DAC6A2a, DAC6A2b, DAC6A3, DAC6B1, DAC6B2, DAC6B3, DAC6C1bi, DAC6C1c or DAC6C1d, the data element "Main benefit test is fulfilled (143=1)" is mandatory data.
	150	#1647; If the hallmark (149) is DAC6D1Other, "DAC6D1 other information" (150) is mandatory data.
	150, 149	#1683; "DAC6D1 other information" (150) is allowed only if hallmark (149) DAC6D1Other has been given.
	012, 113	#1648;Incorrect number of delimiters in TIN identifiers.
	012, 113	#1684; Country code (EUMAATUNNUS) for the filer's or reported party's TIN is incorrect (012, 113).
	012, 113	#1649; Filer's (natural person 011:2) or reported party's (natural person 111:2) TIN (012, 113) is incorrect
	066, 067	#1650;Reference number in incorrect format, minimum length 11 characters
	066, 067	#1651;Report number in incorrect format, minimum length 11 characters
	066, 067	#1652;Reference number in incorrect format, country code for an EU country.
	066, 067	#1653;Report number in incorrect format, country code for an EU country.
	066, 067	#1654;Reference number in incorrect format, constant not A.
	066, 067	#1655;Report number in incorrect format, constant not D.
	066, 067	#1656;Reference number in incorrect format, date when reference number was generated
	066, 067	#1657;Report number in incorrect format, date when report number was generated.
	148	#1660; The same EU country (148) may not be submitted more than once
	025, 026	#1693; Data elements Filer's address: post office (025) and Filer's address: country (026) are mandatory if any address details on the filer have been given (data elements 019–026).
	125, 126	#1694; Data elements Reported party's address: post office (125) and Reported party's address: country (126) are mandatory if any address details on the

New/ Changed	Identifier	Description of the calculation rule or check
		reported party have been given (data elements 119–126).
Changed	111, 115, 117, 118, 163, 164, 165	#1695; If the reported party's type is Person (111=2), Reported party's first name (115), Reported party's date of birth (117) and Reported party's place of birth (118) are mandatory data unless the values Reported person's first name is unknown (163), Reported person's date of birth is unknown (164) and/or Reported party's place of birth is unknown (165) have/has been submitted.
New	110, 111, 114	#1796; Role of reported party (110), Type of reported party (111) and Reported party's name (114) are mandatory when information on the parties (data elements 110–130) is submitted.
New	127, 166	#1797; Reported party's country of tax residence (127) is mandatory when information on the parties (data elements 110–130) is submitted, if the value Reported party's country of tax residence is unknown (166) has not been submitted.
New	141, 142 168,169	#1798; Date of implementation of the arrangement (141) and Value of the arrangement are mandatory if data elements Date of implementation of the arrangement is unknown (168) and/or Value of the arrangement is unknown (169) have/has not been submitted.

8 MESSAGES

Not applicable to this information flow.

9 DESCRIPTION OF HALLMARKS

Provisions on hallmarks are laid down in chapter 3 of the act on reportable arrangements (Laki raportoitavista järjestelyistä 2019/1559). More detailed instructions can be found in the Tax Administration guidance Reportable cross-border arrangements (in Finnish and Swedish, link to Finnish) at (*vero.fi > Syventävät vero-ohjeet > Raportoitavat rajat ylittävät järjestelyt*).

When reporting a cross-border arrangement, you must select one or more hallmarks relevant to the arrangement from the list below. Hallmarks DAC6A1–DAC6B3, DAC6C1bi, DAC6C1c and DAC6C1d can be selected only if the criteria of the main benefit test are fulfilled (143=1).

- DAC6A1 = condition of confidentiality (§ 12)
- DAC6A2a = intermediary's fee is determined on the basis of the tax benefit (§ 13)
- DAC6A2b = intermediary's fee depends on the actual tax benefit (§ 13)
- DAC6A3 = arrangement has standardised documentation and structures (§ 14)
- DAC6B1 = use of losses of an acquired company (§ 15)
- DAC6B2 = conversion of income (§ 16)

- DAC6B3 = round-tripping of funds (§ 17)
- DAC6C1a = recipient of a deductible payment does not have a country of tax residence (§ 18, subsection 1, paragraph 1)
  DAC6C1bi = the country where the recipient of a deductible payment resides has no corporate income tax or the tax rate is close to zero (§ 18, subsection 1, paragraph 2a)
- DAC6C1bii = the country where the recipient of a deductible payment resides is on the EU's or OECD's list of non-cooperative countries (§ 18, subsection 1, paragraph 2b)
- DAC6C1c = deductible payment is exempt from tax in the recipient's country of tax residence (§ 18, subsection 1, paragraph 3)
- DAC6C1c = recipient of deductible payment benefits from the favourable tax regime in their country of residence (§ 18, subsection 1, paragraph 4)
- DAC6C2 = deductions claimed from the same assets in multiple countries (§ 19, subsection 1, paragraph 1)
- DAC6C3 = elimination of double taxation is claimed on the same income or capital in multiple countries (§ 19, subsection 1, paragraph 2)
- DAC6C4 = arrangement includes cross-border transfer of assets, and the consideration is substantially different in the countries concerned (§ 19, subsection 1, paragraph 3)
- DAC6D1a = account, product or investment that is not a financial account is used in the arrangement (§ 20)
- DAC6D1b = financial account or assets are transferred to a jurisdiction that is not within the scope of the financial account reporting system (§ 20)
- DAC6D1c = reclassification of income and capital (§ 20)
- DAC6D1d = transfer or conversion of a financial institution, a financial account or related assets such that they are no longer within the scope of the financial account reporting system (§ 20)
- DAC6D1e = use of such legal entities, arrangements or structures that remove the person's data from financial account reporting (§ 20)
- DAC6D1f = arrangements that weaken procedures that concern the financial institution's obligation to identify their customers (§ 20)
- DAC6D1Other = other arrangement that affects financial account reporting (§ 20)
  DAC6D2 = beneficial owner (§ 21)
- DAC6E1 = use of unilateral safe harbour rules (§ 21, paragraph 1)
- DAC6E2 = transfer of hard-to-value intangibles (§21 paragraph 2)
- DAC6E3 = intragroup transfer of functions, risks or assets (§ 21 paragraph 3)

10 LIST OF COUNTRY CODES

Check the valid tax treaties and the country codes according to the ISO 3166 standard List of country codes (xlsx) (*Ilmoitin.fi > Instructions and templates > Accessories*).

*) Exceptionally, EU country code GR is accepted for Greece, and it should be used instead of EL.

11 EXAMPLE

000:VSDAC6DC
064:1

065:01102020
010:6612663-4
011:1
012:EE77000123;SE168470009999
013:Veroneuvonta Oy
023:PL999
024:00101
025:Helsinki
026:FI
027:FI
028:+358400555666
029:veera.veronen@veroneuvonta.fi
030:1
031:1
033:2
001:2
110:1
111:2
112:050555-123X
113:SE195505058822;EE77000333
114:Velvollinen
115:Veikko
116:Armas
117:05051955
119:Storgatan
120:10
121:B
122:15
124:10044
125:Stockholm
126:SE
127:SE
128:veikko.velvollinen@aabbcc.com
165:1
009:1
110:3
111:1
113:EE880001234
114:Eestibusiness As
119:Sadama tee
120:111
124:10111
125:Tallinn
126:EE
127:EE
009:2
141:01022019

142:3300000
143:1
144:3
145:Name of the arrangement
146:Summary of the content of the arrangement
147:Details of national provisions that form the basis of the arrangement
002:2
148:SE
148:EE
002:3
149:DAC6A3
149:DAC6E2
149:DAC6D1Other
150:Explanation of the hallmark D1Other
048:Xohjelmisto
014:6606611-7_D6
198:07072020120000
999:1