



Dear Sir or Madam,

CFE Tax Advisers Europe has published an [Opinion Statement](#) addressed to the European Commission and the Council of the European Union, seeking leniency in the enforcement of penalties concerning the EU Directive on mandatory disclosure rules (“DAC6”). Due to the extraordinary consequences of the Covid-19 outbreak which have resulted in severe disruption across the European economy, we consider that many intermediaries and taxpayers will face exceptional challenges and business pressures in seeking to fulfil the obligations arising out of the Directive. Equally, Member states’ tax administrations will be similarly hampered to issue guidance specifying the practical application of the rules.

We recognise the importance of ensuring effective and uniform application of the mandatory disclosure rules across the EU. As a result of the consequences arising out of the Covid-19 outbreak, we are urging a positive intervention by the Council of the EU and the European Commission to mitigate the challenges faced by intermediaries in such circumstances. Such an EU-wide action would be appropriate in times of crisis and would allow leniency by Member states in delaying the enforcement of penalties related to compliance with national DAC6 implementing legislation. CFE’s aim is to support high quality reporting in a commercial framework, which will contribute to the policy objective of the Directive.

We invite you to read the [full statement](#) and remain available to discuss any queries you may have concerning our statement.

Kind regards,

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