

# Guideline in relation to the waiver from filing information in respect of a reportable cross-border arrangement (DAC6)

## Issued in terms of Article 96(2) of the Income Tax Act

The Commissioner for Revenue clarifies that in light of the judgement of the Court of Justice of the European Union in [Case C-694/20](#), the following shall apply with immediate effect until further notice.

### Waiver of reporting obligation

The CJEU judgement of 8 December 2022 (C-694/20) laid down a limitation on the notification obligation for lawyers who are subject to legal professional privilege, pursuant to Article 8ab(5) of Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation.

Accordingly, the provisions concerning the notification obligation set out in paragraph (e) of regulation 13(7) of the Cooperation with Other Jurisdictions on Tax Matters Regulations are to be interpreted such that **they do not apply in the case of advocates, notaries and legal procurators except where the notification is to be made to the client of the said advocates, notaries and legal procurators**. This may be the relevant taxpayer or another intermediary, as the case may be.

### Annual Notification

With respect to the annual notification to be made in line with regulation 13(7)(e) of the Cooperation with Other Jurisdictions on Tax Matters Regulations and Guideline 6.5<sup>1</sup>, for advocates, notaries and legal procurators affected by the above-mentioned Judgement, there shall be no obligation to include the identification details of the relevant taxpayer or other intermediary on whom the reporting obligation has been waived and the Arrangement and Disclosure ID numbers.



OFFICE OF  
THE COMMISSIONER  
FOR REVENUE

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<sup>1</sup> <https://cfr.gov.mt/en/inlandrevenue/itu/Pages/Reportable-Cross-Border-Arrangements.aspx>