

# DAC6 – Some Practical Aspects

BCC Tax Webinar – Luxembourg

Andrew Knight

7 May 2020

## **01** Update on timing

---

## **02** Professional legal privilege – where have we ended up?

---

## **03** Operational challenges for intermediaries

---

## **04** Taxpayers v Intermediaries

- Multiple intermediaries
  - Risk of multiple and inconsistent reporting
  - Who will take the lead?
-