

French Tax Authorities publish specifications for reporting of cross-border arrangements under DAC6 and MDR

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Executive summary

The French Tax Authorities (FTA) have published the French specifications for the reporting of cross-border schemes under DAC6 and the Mandatory Disclosure Rules (MDR).

The specifications describe the information to be collected and the specific XML schema to be used for the creation and filing of reports relating to the reportable arrangements, with a view to their submission to the tax authorities. The filing procedure is also described.

All these elements are available on a webpage dedicated to the "reporting of cross-border arrangements" accessible via the following link: [Déclaration des dispositifs transfrontières | impots.gouv.fr](https://impots.gouv.fr/declaration-des-dispositifs-transfrontieres).

Detailed discussion

XML schema

In order to enable the creation of XML reports, the tax authorities have published the DAC6 specifications, a file model and the ISO codes to be used.

See the links below to access the information:

- ▶ DAC6 (V1.4) specifications: <https://www.impots.gouv.fr/portail/node/13870>
- ▶ xsd template file: <https://www.impots.gouv.fr/portail/node/13897>
- ▶ ISO types: <https://www.impots.gouv.fr/portail/node/13898>

The French XML schema was developed on the basis of specifications agreed to at the European Union level. However, a number of national validation rules were taken into account when creating such schema.

Subject to changes planned by the European Commission, the structure of the “standardized XML” files described in the DAC6 specifications are not expected to be modified further.

Filing procedure

Between January 2021 and the end of April 2021, a transitional filing procedure is in place:

- ▶ Access to the application allowing the submission of files will require the professional user to have a login and a password. Requests for access must be sent to the following address: dac6@dgfip.finances.gouv.fr.
 - ▶ Once in possession of a login and password, the professional user will be able to connect to the Passtrans application of the FTA.
- ▶ The transfer of the report will take place using the sFTP protocol.
 - ▶ The technical acquittal serves as an acknowledgement of receipt.
 - ▶ Reports submitted under this procedure will be subject to deferred processing by the FTA in May 2021. Professional users will then be able to retrieve the report upon the processing of the declarations submitted in their filing using their login/password.

From May 2021, the platform will be finalized and the established procedures will be available:

- ▶ The professional user will log on to the professional area to submit their “DAC6” reports. Access to the professional portal requires all users to create a professional area (https://inscriptionpro.impots.gouv.fr/opale_inscription/indexCreationEspace.jsp).
- ▶ Once authenticated, the individual will connect to the “DAC6 Device” application and choose the EDI deposit mode.
- ▶ The user will then be redirected to the Passtrans application to submit reports using the HTTPS protocol.
- ▶ Reports submitted in this way are processed by batch processing overnight. The next day, users will retrieve the report on the processing of the declarations in their space.

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