

**Insights**

## **DARIC, MESMIN IN 'OPTION FINANCE' ON THE DAC 6 DIRECTIVE**

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BCLP Paris Partners Christine Daric and Olivier Mesmin co-authored an article published June 29 by *Option Finance* on the practical consequences of DAC 6 obligation to transactions and financing. The DAC 6 Directive requires intermediaries – understood in the broadest sense of the term as developers or service providers or, failing that, the taxpayer – to declare a cross-border arrangement that meets certain markers that are supposed to be a sign, if not of tax evasion, then at least of tax optimization. The first comments of the tax authorities on the DAC 6 reporting obligations imposed on intermediaries and service providers have been published. Still, economic operators are no further advanced in determining the extent of their DAC 6 reporting obligations. The authors attempt to identify a few simple principles in the context of transactions and financing in order to make progress in the analysis of this text, which has far-reaching consequences.

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