

Romania opts for postponement of DAC 6 deadlines

On 1 July 2020, Government Emergency Ordinance no. 107/2020 providing for postponement of deadlines in respect to DAC 6 entered into force in Romania and was published in the Official Gazette.

The deadline to report cross-border arrangements for the period from 25 June 2018 to 30 June 2020 was originally set for 31 August 2020 but has been postponed until 28 February 2021. The 30-day period for reporting arrangements related to the period from 1 July 2020 to 31 December 2020 will start on 1 January 2021.

The possibility to postpone the DAC 6 deadlines is provided for under the revision of DAC 6 adopted by the EU Council on 24 June 2020.

DAC 6 was transposed into Romanian law through the passage of Government Ordinance no. 5/2020 in early 2020. ([Click here](#) for more information on the transposition of the DAC 6 Directive).

For more information on how these changes might affect you, contact local CMS experts **Roxana Popel**, **Andrei Tercu** and **Ramona Tudor** or your regular CMS advisor.