

# Ministry of Finance Issues Updated Guidance on Application of DAC6 Implementation Law

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The Ministry of Finance has released an updated guidance document on the interpretation and application of the rules of DAC6 in Austria, as required by the Federal Law on the mandatory automatic exchange of information concerning cross-border arrangements in the field of taxation (EU-MPfG). This update incorporates questions and comments received by the Federal Ministry of Finance and serves as a practical resource for understanding EU-MPfG compliance.

Key highlights of the update include additional examples, among other things, related to defining "intermediary" and providing clarifications on certain hallmarks. These hallmarks cover arrangements involving the cross-border transfer of functions, risks, and assets leading to a more than 50% decrease in EBIT over three years after the transfer, the use of unilateral safe harbour rules, and the transfer of hard-to-value intangibles.

The guidance (2023-0.619.815), issued on 12 September 2023, can be found [here](#).