# DAC 6 / MDR
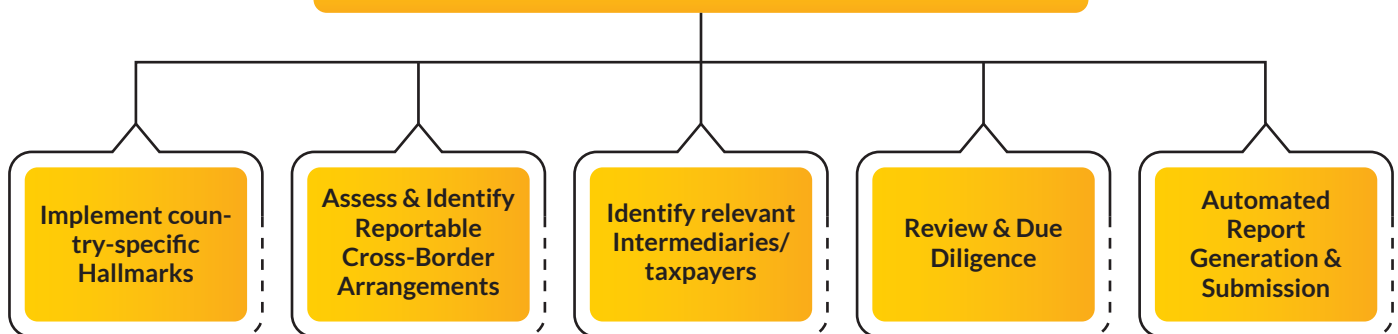# Smart and Specialized
# Reporting Solution

*Single-point solution to manage all your DAC 6 / MDR arrangements and reporting obligations*

InfrasoftTech's DAC 6 / MDR reporting tool is a secured SaaS-based solution that enables businesses to take control of the newly implemented EU Directive 2018/822 on Administrative Co-operation (DAC 6) reporting obligations. Built with country-specific repository of hallmarks and a robust governance framework, the solution enables businesses to assess and identify reportable cross-border arrangements along with relevant intermediaries in a structured format with automated report generation and submission capabilities, avoiding financial and reputational risk of non-compliance.
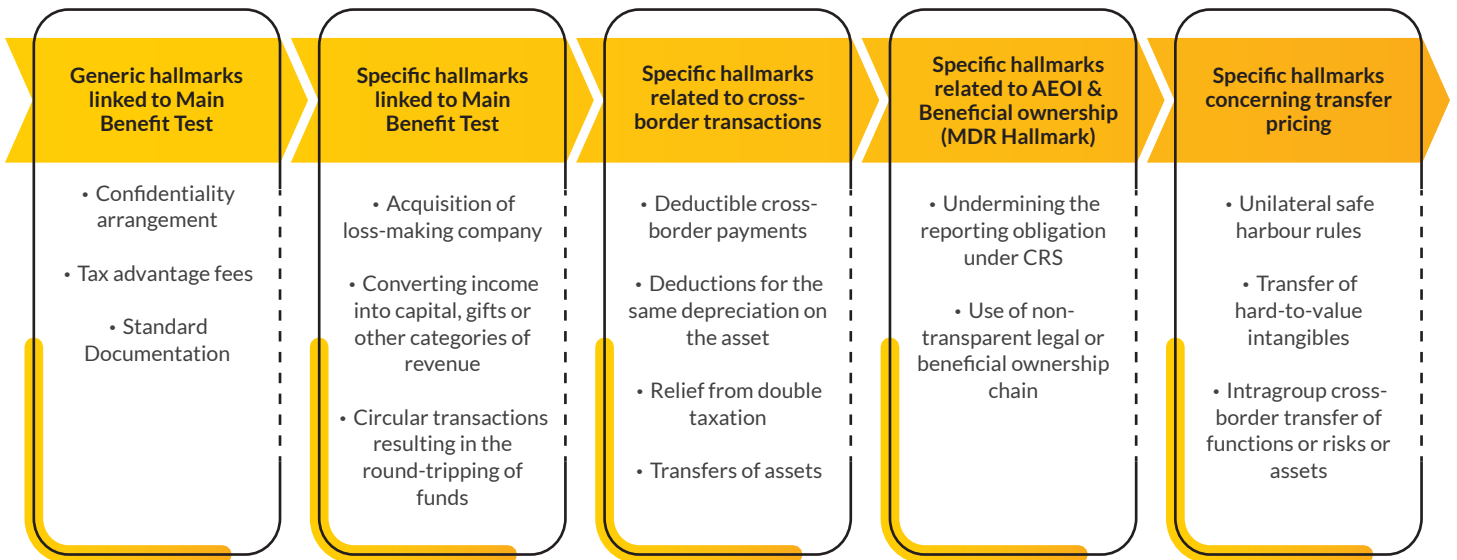
## InfrasoftTech's DAC 6 / MDR Reporting Solution

| Implement country-specific Hallmarks | Assess & Identify Reportable Cross-Border Arrangements | Identify relevant Intermediaries/ taxpayers | Review & Due Diligence | Automated Report Generation & Submission |
|---|---|---|---|---|

## Value Delivered

| Supports Multiple Dac 6 / MDR Formats | Cost & Risk Management | Transparency & Reliability | Proven Reporting Capabilities | Specialized Regulatory Guidance | Effective Stakeholder Management |
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# DAC 6 / MDR Hallmarks

| Generic hallmarks linked to Main Benefit Test | Specific hallmarks linked to Main Benefit Test | Specific hallmarks related to cross-border transactions | Specific hallmarks related to AEOI & Beneficial ownership (MDR Hallmark) | Specific hallmarks concerning transfer pricing |
|---|---|---|---|---|
| • Confidentiality arrangement<br><br>• Tax advantage fees<br><br>• Standard Documentation | • Acquisition of loss-making company<br><br>• Converting income into capital, gifts or other categories of revenue<br><br>• Circular transactions resulting in the round-tripping of funds | • Deductible cross-border payments<br><br>• Deductions for the same depreciation on the asset<br><br>• Relief from double taxation<br><br>• Transfers of assets | • Undermining the reporting obligation under CRS<br><br>• Use of non-transparent legal or beneficial ownership chain | • Unilateral safe harbour rules<br><br>• Transfer of hard-to-value intangibles<br><br>• Intragroup cross-border transfer of functions or risks or assets |

## Solution Highlights

- **Managing Arrangements** - Manage rules repository and automatically flag reportable clients to report cross-border arrangements.

- **Stakeholder Collaboration** - In-built country-specific hallmarks and collaboration with stakeholders to finalize reportable arrangements.

- **Structured Information** - Identify, capture and monitor qualified reportable cross-border obligations in the prescribed formats by tax authorities.

- **Data Management** - Multi-tenant solution to share and manage data across different offices globally.

- **Robust Governance** - Customized workflows to suit your organization needs with data storage in a secured environment.

- **Reporting Capabilities** - Supports various reporting formats such as XML, PDF, XLS, HTML with flexibility to manage rule changes.

- **Compliance Monitoring** - Monitoring compliance of reportable arrangements through timely reminders and automated notifications.

- **Full Traceability** - Complete audit trail with multiple year submission history of reportable cross-border obligations.

- **Intuitive Dashboard -** Complete view of client arrangements in a single-view through interactive and real-time data monitoring.

- **Secured Hosting** - Our SaaS-based solution to be hosted on cloud or on premises, suiting your business needs.