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## **FEATURES OF THE APPLICATION OF DAC6 PROVISIONS FOR CONTROLLED OPERATIONS**

### *Summary*

During the last half century, the European Union has pursued a policy to strengthen administrative cooperation between its members. A separate direction, in which measures are being implemented particularly actively, is countering the avoidance of tax evasion at the expense of conducting cross-border operations and concluding international agreements. This is explained by the fact that the volume of international trade grows every year, the exchange of goods and services that are scarce in certain regions intensifies, the need to exchange the results of intellectual and innovative activities, etc. All this is an environment for unscrupulous companies that try to avoid taxation under the guise of normal operations. To resolve the situation, the Council of the European Union adopted a number of normative acts. One of the latest is Directive 018/822, better known as DAC6. Despite the fact that in practice the norms of the Directive began to operate not so long ago, in a short period of time it is already possible to assess its positive and negative sides. The obtained results show in which direction DAC6 allowed to achieve success and which of its norms require additional adjustment.

Within the framework of this study, we determined the chronology of the adoption of the DAC6 Directive and the key changes it introduced. The procedure for declaring transactions that are subject to mandatory declaration has been studied. We have systematized the signs, according to which it is determined whether the operation belongs to the category of those that are subject to declaration. Penalties that apply in EU member states for failure to report on a transaction or agreement are presented. The data of the Report on the Assessment of the latest measures to combat tax evasion for 2021 have been analyzed, the negative sides of the DAC6 Directive have been highlighted, and further prospects for improving its effectiveness have been identified.

*Keywords:* Council of Europe Directive, DAC6, aggressive tax planning, declaration, intermediary, controlled transactions.

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