Germany

Ministry of Finance Publishes Officially Prescribed Data Set for DAC7 Reporting

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On 16 November 2023, the Ministry of Finance published the officially prescribed data set to be used for remote data transmission for DAC7 purposes. According to section 15(1) of the Act on the Reporting Obligation and the Automatic Exchange of Information in Tax Matters by Reporting Platform Operators (Platform Tax Transparency Act, PStTG), platform operators must report to the Federal Central Tax Office using the officially designated data set and remote data transmission through specified interfaces. The officially prescribed data set can be found here (in German). The data set as well as future amended versions are available for viewing and retrieval on the website of the Federal Central Tax Office.

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