

Germany

# Federal Tax Office Publishes Transitional Regulations on Reporting Deadlines for Digital Platform Operators

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The Federal Tax Office (*Bundeszentralamt für Steuern*) has published transitional regulations on the reporting, notification and recording deadlines for digital platform operators under the Platform Tax Transparency Act (PStTG) for DAC7 purposes. According to the [transitional regulations](#), the Federal Tax Office will not issue any fines for the reporting period corresponding to the calendar year 2023 if reporting platform operators comply with their reporting (section 13(1) of the PSTTG), notification (section 22(2) of the PSTTG), and recording (section 24(1) Nos 3 and 4 of the PSTTG) obligations before 1 April 2024.

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