

By PwC Deutschland | 24. August 2023

?? ????????DAC8?

**2023?5?16????????????????????ECOFIN??
??DAC8????????????????????????????2025?12?31??
??EU????????????????2026?1?1??
?DAC1?7??
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?? - ??????????????????OECD?????????????????CARF?????????EU?????????????????EU?????????????????
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??/?????????????????????????a????????????????????b?????????????????non-custodial dividends????????????
?????????????????DAC???CJEU?????????????????Orde
van Vlaamse Balies e.a. <C-694/20>?????DAC6???????????????

DAC8???CARF??? - CARF????????????CRS???CARF??CRS?
????????????????????????????????FATF??2012??AML????????????KYC????????????????????DAC8
????????????????????????????????????CRS????????????????????????????????????CRS????????????????????CRS????????
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I. ???

II. ?????????????????AML/KYC????????FATF2012????????????????????

III. ???

IV. CBI/RBI????????????????Citizenship and Residence By Investment?CBI/RBI????????????????

DAC8??EU????????????????MiCA??? - ??ECOFIN????????????????????TFR????????????????DAC8??MiCA????????????????
??DAC8????
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?? - ???

?a????????????????????1,500,000??

?b??

????2026?1?1??

???????????????????????????? - ??????????????????????????????EU??

DAC6??? - DAC8???CJEU ???Orde van Vlaamse Balies e.a. <C-694/20>?????DAC6 ?????????????????DAC6??
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???????? - ?EU??
???EU????????????????????????????????TIN??DAC????????????????????
??5????????

DAC8?????????????????EU?????????????????????????????????EU????????????????????DAC7????????????????????
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??DAC8????????????????????OECD?CARF????????????

