

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?????????????????
??
??/?????????????????????????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????????
??

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??APA?????????????DAC6????????????????
???EU????????????????????????????????TIN??DAC????????????????????????
??5???????????

DAC8?????????????????EU?????????????????????????????????EU?????????????????????DAC7????????????????????
??IRC Section 6045????????
?????????????????????????CARF?????????????????????????????DAC8?????????????????????OECD?CARF????????????????

