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By PwC Deutschland | 22. Mai 2026

Federal Central Tax Office launches registration for crypto asset operators

The Federal Central Tax Office (FCTO) has activated the form “Registration of Crypto-Asset Service Providers (CARF/DAC 8)” on its online portal. Crypto-asset operators who are not already subject to authorization under Regulation (EU) 2023/1114 (MiCA) can now register with the FCTO.

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Overview

Regulation (EU) 2023/1114 of the European Parliament and of the Council of 31 May 2023 on markets in crypto-assets (the Regulation), widely known as MiCA (Markets in Crypto-Assets), is the European Union's comprehensive legal framework governing the issuance, offering, and trading of crypto-assets. It establishes uniform market rules and licensing requirements across all EU member states.

Specifically, the Regulation covers (in brief): **Crypto-Asset Service Providers (CASPs):** Entities offering services such as trading, custody, advising, or portfolio management. In Germany, this involves supervision by the Federal Financial Supervisory Authority (BaFin). **Asset-Referenced Tokens (ARTs):** Commonly referred to as stablecoins pegged to one or more official currencies, commodities, or other assets. **E-money tokens (EMTs):** Tokens pegged to a single official currency. **Utility Tokens:** Digital tokens designed to provide access to a good or service on a platform also fall within its regulatory scope.

Germany:

The **Crypto Asset Tax Transparency Act (CATTA)** has been in effect since 24 December 2025 and implements the European DAC-8 Directive and establishes due diligence and reporting obligations for crypto asset service providers and crypto asset operators. They are required to report their users' crypto asset transactions to the FCTO in aggregated form for the first time as of 31 July 2027 for the calendar year 2026. Depending on the users' country of residence, the data will be forwarded to the relevant tax offices or foreign authorities for tax assessment.

FCTO recommends early registration

Before crypto-asset operators can meet their reporting obligations they must submit a registration application to the FCTO using the designated form prior to the reporting deadline. The FCTO recommends registering early to ensure compliance with the deadlines. The registration requirement **does not apply to crypto-asset service providers**, as they are already subject to authorization by BaFin the Federal Financial Supervisory Authority (BaFin) under MiCA.

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Schlagwörter

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