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By PwC Deutschland | 02 April 2023

Ministry of Finance to comment on the application of the Platform Tax Transparency Act

On 3 February 2023, the German Federal Ministry of Finance (MoF) published a circular on certain application issues regarding the Platform Tax Transparency Act.

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With the Platform Tax Transparency Act of 20 December 2022 (in the circular referred to as PStTG), which came into force on 1 January 2023, a reporting obligation for operators of digital platforms and the cross-border automatic exchange of information between tax authorities of EU Member States was introduced. The Federal Central Tax Office obtains and records the information provided to it by platform operators pursuant to Section 13 and by the competent authorities of other EU Member States pursuant to Article 8ac (2) of the Mutual Assistance Directive.

In a preface of its circular the MoF points out that the PStTG only contains tax procedural law. It does not affect other tax laws and has no direct impact on taxes on income and turnover (such as in the Income Tax Act, the Corporation Tax Act, the Trade Tax Act and the VAT Act).

MoF with FAQs on the application of the PStTG

The current MOF circular aims to assist in the proper implementation of the Platform Tax Transparency Act and addresses issues of practical relevance as follows:

Division 1 – General provisions (definitions and procedural requirements)

Division 2 – Reporting obligations (information to be reported and reporting procedures)

Division 3 – Due diligence procedures (application, collection and verification)

Division 4 – Other obligations for reporting platform operators (information for sellers)

Division 5 – Publications (of the Federal Central Tax Office)

The *official English version* of the complete MOF circular of 2 February 2023 can be found **here**.

Keywords

reporting obligation, tax transparency