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By PwC Deutschland | 01 July 2025

MoF: Draft bill on implementation of Directive (EU) 2023/2226 (DAC8)

On 27 June 2025, the Federal Ministry of Finance (MoF) published a draft to implement Directive (EU) 2023/2226 (DAC8) and at the same time opened public consultation on the draft bill.

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Implementation of DAC8 into German law

The implementation of the DAC 8 is done by way of an ‘Omnibus' package bringing together proposals in several related legislative fields. It is dealt with in individual sections (articles), the core of which is a new, independent master act (Crypto Asset Tax Transparency Act - CATTA) with regulations on due diligence and reporting obligations for providers of crypto services and the automatic exchange of reported information (Article 1 in the omnibus act).

In addition, further DAC 8 regulations relating to existing administrative assistance provisions will be implemented by amending the EU Administrative Assistance Act (Article 2), the Financial Account Information Exchange Act (Article 3), the Fiscal Code (Article 4) and the Platform Tax Transparency Act (Article 5). In addition, the Financial Administration Act (Article 6) is amended to take into account the expansion of the tasks of the Federal Central Tax Office because of the CATTA.

The current draft addresses the following issues:

Providers of crypto-asset services will be obliged to report information on certain transactions provided by crypto-asset users to the fiscal (tax) authorities.

At the same time, the existing reporting obligations with regard to financial accounts are to be extended to certain digital payment tools, namely e-money and digital central bank money.

In addition, already established ways of intergovernmental cooperation between the member states of the EU will be further developed and the relevant legal provisions for their implementation more clearly defined. This should enable the tax authorities to investigate cross-border matters more effectively and use the information exchanged in a more efficient way.

The MoF further points out that this Act contains purely procedural regulations and does not introduce any new taxable events or taxation rights. Whether the transactions reported are taxable or not is determined solely on the basis of existing tax regulations.

Note: Comments on the draft may be submitted to IVD3@bmf.bund.de until 14 July 2025.

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