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For information purposes only:

Federal Central Tax Office

Federal Academy of Finance
at the Federal Ministry of Finance

SUBJECT **Act on the Reporting Obligation and the Automatic Exchange of Information in Tax Matters by Reporting Platform Operators (Platform Tax Transparency Act (PStTG), *Plattformen-Steuertransparenzgesetz*)**
Questions concerning the application of the Platform Tax Transparency Act

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The Platform Tax Transparency Act (PStTG) of 20 December 2022 (Federal Tax Gazette I, p. 2730) introduced a reporting obligation for operators of digital platforms and the cross-border automatic exchange of information between tax authorities of EU Member States. The Act serves to transpose Council Directive (EU) 2021/514 of 22 March 2021 amending Directive 2011/16/EU on administrative cooperation in the field of taxation (OJ L 104 of 25 March 2021, p. 1). The Act entered into force as of 1 January 2023.

This circular assists in the proper implementation of the Platform Tax Transparency Act and addresses issues of practical relevance.

With reference to the outcome of discussions with the highest revenue authorities of the *Länder*, the following arrangements apply:

Contents

General aspects

Does the Platform Tax Transparency Act have any legal impact on the taxation of income or revenue?

No. The Platform Tax Transparency Act only contains tax procedural law. It does not affect other tax laws. In particular, the Platform Tax Transparency Act does not have any impact on the laws that concern the individual types of taxes and include provisions on, for example, taxpayers, the objects of taxation, tax bases or tax rates (e.g. the Income Tax Act (*Einkommensteuergesetz*), the Corporation Tax Act (*Körperschaftsteuergesetz*), the Trade Tax Act (*Gewerbesteuergesetz*) and the VAT Act (*Umsatzsteuergesetz*)), which determine the taxation of income and revenue.

Division 1 – General provisions

A. Definitions

A.1 Platform; platform operator (section 3 PStTG)

1.1 *Is there an exception for platforms that are only used within a company or group?*
No. The Platform Tax Transparency Act does not exclude the possibility that the seller pursuant to section 4 (2) PStTG and the platform operator pursuant to section 3 (2) PStTG are related legal entities (section 6 (2) PStTG).

A.2 User; seller (section 4 PStTG)

1.2 *In the case of a service being commissioned, is the supplying company (principal), which is not the platform operator, treated the same as the company that ultimately performs the service (commission agent)?*
The decisive factor is which party is registered as a seller on the platform in accordance with section 4 (2) PStTG. It is irrelevant whether there is a person behind the seller or not. If the principal and the commission agent act as sellers on a platform, the decisive factor is which of them enters into the legal obligation with the other user with regard to performing the relevant activity in the specific situation.

1.3 *Which securities markets are regarded as established securities markets?*
The list of regulated markets maintained by the European Securities and Markets Authority (ESMA) for the purposes of Directive 2004/39/EC on markets in financial instruments (MiFID) is to be used when determining which markets are established securities markets pursuant to section 4 (5) sentence 1 no 2 PStTG.
The website can be accessed at the following link:
https://registers.esma.europa.eu/publication/searchRegister?core=esma_registers_upreg

1.4 *When it comes to applying the de minimis threshold, should the number of sales or the total amount of the consideration be used as a basis?*
A seller is deemed to be an excluded seller pursuant to section 4 (5) sentence 1 no 4 PStTG if the seller, during the reportable period and using the same platform, sold goods in fewer than 30 cases and was paid or credited less than €2,000 in total as consideration as a result. Both thresholds must not be exceeded, taken together.
For example: seller A sells items with a total value of €200 as part of 32 online auctions. Although A is below the threshold with regard to the total amount of the considerations, it sells goods in more than 29 cases. Accordingly, A is not an excluded seller.

1.5 *What should be used as a basis when determining the number of sales of goods – the number of items sold or the number of sales transactions concluded?*
The key factor is the number of legal transactions concluded. The number of items sold is not relevant.

A.3 Relevant activity; consideration (section 5 PStTG)

A.3.1 Relevant activity

1.6 *Does section 5 (1) sentence 2 PStTG cover employees and related enterprises or only employees (of the platform operator and its related enterprises)?*
The provisions of section 5 (1) sentence 2 PSTG cover only employees of the platform operator or employees of a related legal entity of the platform operator. Activities that are performed by a related legal entity of the platform operator can constitute a relevant activity.

1.7 *Do consulting and brokerage services also constitute a personal service or is the condition for this that these must be provided personally by a consultant or on an automated basis via the internet?*
Consulting and brokerage services also constitute a personal service pursuant to section 5 (1) sentence 1 no 2 PStTG to the extent that they exhibit a sufficiently individual character (cf. section 5 (3) sentence 1 PStTG). It is irrelevant whether consulting and brokerage services are provided on an automated basis via the internet (in this case, the service is provided by the person who operates the automated system for providing the consulting or brokerage service), personally via the internet, or face-to-face by a consultant or intermediary (cf. section 5 (3) sentence 2 PStTG).

1.8 *Do bundles of services (for example, renting out a hotel room as part of a package holiday that includes additional services) represent relevant activities?*
A relevant activity is also deemed to exist even if it is just a single component of a broader bundle of services. It is not necessary for the bundle of services to comprise only services that individually qualify as relevant activities. Please refer to point 2.8 with regard to the allocation of the services in the bundle.

1.9 *Is a relevant activity deemed to exist if partner companies offer vouchers or direct reductions?*
Documents that entitle the holder to receive a service in return when presented (e.g. vouchers, lottery tickets, admission tickets, trading stamps, transport tickets, etc.) are – provided they are in the form of a tangible object – deemed to be goods within the meaning of section 5 (4) PStTG whose sale can constitute a relevant activity (section 5 (1) no 3 PStTG).

1.10 *In the context of vouchers, is the distinction that is made under VAT law between single-purpose vouchers (which must be taxed immediately) and multi-purpose vouchers (which are only taxed when redeemed) relevant?*
In the context of vouchers, the distinction that is made under VAT law between single-purpose and multi-purpose vouchers is irrelevant.

1.11 *Does information that exists for a notional supply chain pursuant to Article 14a of the VAT Directive also need to be reported?*
The notional supply chain pursuant to Article 14a of the VAT Directive is not relevant for the Platform Tax Transparency Act. Generally speaking, transactions that fall under the notional supply chain can be included in the information to be reported; however, this must always be in relation to the respective seller that is performing the relevant activity.

A 3.2 Consideration

1.12 *The platform operator (or the related legal entity) collects customer payments that it then passes on to the seller. Do these payments constitute a consideration?*
Depending on the particular reporting platform operator's business model, the consideration may either flow directly from the service recipients (other users) to the sellers, or via the reporting platform operator to the sellers. The latter is the case if, for example, the reporting platform operator acts as a collection agent on behalf of the seller, i.e. it collects or receives the consideration for relevant activities from the user or a third party and passes it on to the seller. Here it is important to note that only the compensation that the seller receives after the deduction of any withheld or charged fees, commissions or taxes is regarded as the consideration.

1.13 *Do fees, commissions or taxes during the period of the payment or the service need to be taken into consideration?*
The decisive factor is the period of time for which the consideration is reported.

1.14 *How should a consideration that is not denominated in euros be reported?*
The consideration must be reported in the currency in which the consideration was paid or credited, section 15 (2) sentence 1 PStTG. It does not need to be converted into euros. A conversion only needs to be carried out if the consideration was not paid or credited in fiat currency; in this case, the consideration must be reported in accordance with the requirements of section 15 (2) sentences 2 to 4 PStTG.

1.15 *When does the platform operator know or ought to know the amount of the consideration at its related legal entities?*
The platform operator is assumed to have access to the knowledge possessed by all its related legal entities and contracted service providers, section 5 (2) sentence 2 PStTG.

The question of which legal entities are deemed to be related legal entities of the platform operator is governed exclusively by section 6 (2) PStTG. The definition under other statutory provisions is not important.

1.16 *How should retroactive adjustments to the purchase price (for example, reductions in the purchase price due to returns) be dealt with?*

The platform operator must take into account any circumstances that have an impact on the consideration if the platform operator knows about, or ought to know about, these circumstances. These kinds of circumstances could include the following, among other things: cancellation, revocation, withdrawal, reduction. If the platform operator has already carried out a report pursuant to section 13 (1) sentence 1 PStTG at the point in time in which it becomes aware of, or must have become aware of, the circumstances that impact on the consideration, it must correct the corresponding report pursuant to section 13 (1) sentence 2 PStTG. The platform operator is not obliged to implement processes that serve the goal of obtaining knowledge of the consideration for the purposes of the Platform Tax Transparency Act. This also applies to knowledge of circumstances that have a retroactive impact on the amount of the consideration. If operations occur between the seller and the other party outside the framework of the platform that have an impact on the consideration (for example, changes to the contract), the platform operator will generally not be aware of this, and is also not expected to be aware of this. If, however, the platform operator does become aware of such operations, it is obliged to take this knowledge into account and, if necessary, to correct a report that has already been submitted.

A.4 Other definitions (section 6 PStTG)

1.17 *Is it possible to use an identification service in Germany?*

Currently, Germany does not make available any identification service within the meaning of section 6 (9) PStTG. The Federal Central Tax Office publishes on its website a list of the identification services that are made available by other EU Member States or by the European Union.

The website can be accessed at the following link:
https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/DAC7/dac7_node.html

1.18 *Where can I find the list of third countries that are classified as qualified third countries?*

The Federal Central Tax Office publishes on its website a list of the qualified third countries within the meaning of section 7 (2) PStTG.

The website can be accessed at the following link:
https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/DAC7/dac7_node.html

1.19 *Where can I find the list of qualified agreements and the qualified relevant activities that are covered by them?*
The Federal Central Tax Office publishes on its website a list of qualified agreements within the meaning of section 7 (3) PStTG and the qualified relevant activities covered by them within the meaning of section 7 (4) PStTG.
The website can be accessed at the following link:
https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/DAC7/dac7_node.html

B. Procedural requirements

B.1 Information (section 10 PStTG)

1.20 *Is it possible to obtain legal certainty regarding whether a particular business model falls within the scope of the Platform Tax Transparency Act?*
Requests may be submitted, for a fee, to the Federal Central Tax Office in order to obtain information about whether a platform (section 3 (1) PStTG) or a relevant activity (section 5 (1) PStTG) is deemed to exist. The details of this process are governed by section 10 PStTG.

B.2 Registration (section 12 PStTG)

1.21 *Where does the registration of platform operators that are not resident in the EU need to be carried out, and which deadlines apply?*
Pursuant to the Platform Tax Transparency Act, a registration obligation only exists for reporting platform operators outside the EU that fulfil the conditions of section 3 (4) no 2 PStTG. These platform operators must register with an EU Member State of their choice. If the platform operator wishes to register in Germany, it must do so with the Federal Central Tax Office. The details of this process are governed by section 12 PStTG. The registration must take place without delay once the Platform Tax Transparency Act has entered into force. If a legal entity only fulfils the conditions of a reporting platform operator at a later stage, the registration must be carried out without delay once these conditions are fulfilled.

1.22 *Which information do other EU Member States require for the registration?*
The information that must be provided when registering non-European platform operators (section 3 (4) no 2 PStTG) in other EU Member States is determined by the respective implementation of subparagraph F(2) of Section IV of Annex V of the EU Mutual Assistance Directive (Directive 2011/16/EU) in national law.

1.23 *Do "electronic addresses" as referred to in section 12 (2) no 3 PStTG also include top-level domains in foreign countries?*

Yes, top-level domains are electronic addresses within the meaning of section 12 (2) no 3 PStTG.

1.24 *Do platform operators also need to register with the Federal Central Tax Office if they qualify as reportable platform operators but they are not non-European platform operators?*

Pursuant to section 12 (1) PStTG, an obligation to register with the Federal Central Tax Office only exists for non-European reporting platform operators within the meaning of section 3 (4) no 2 PStTG. Other reporting platform operators are not required to register with the Federal Central Tax Office pursuant to section 12 PStTG; however, in order to be able to submit reports in accordance with the officially prescribed data set (section 15 (1) PStTG), it is necessary to register with the Federal Central Tax Office for the transmission of the officially prescribed data set. Further information on registration will be published at the appropriate time on the Federal Central Tax Office's website, in the section "Meldepflichten digitaler Plattformbetreiber (DPI/DAC7)" ("Reporting digital platform operators (DPI/DAC7)"). See also item 1.25 in this respect.
The website can be accessed at the following link:
https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/DAC7/dac7_node.html

1.25 *Is it necessary for the platform operator to register with the Federal Central Tax Office for the transmission of the officially prescribed data set even if a registration has already been carried out pursuant to section 22f in conjunction with 25e of the VAT Act* (Umsatzsteuergesetz)*?*

Yes, it is also necessary to register with the Federal Central Tax Office for the purposes of the Platform Tax Transparency Act even if the platform operator has already registered with the local tax authorities pursuant to section 22f in conjunction with 25e of the VAT Act. See also item 1.24.

Division 2 – Reporting obligations

A. Reporting obligation (section 13 PStTG)

2.1 *For which period does the reporting platform operator need to report the information that is to be reported?*

Pursuant to section 13 (1) sentence 1 PStTG, the information specified in section 14 PStTG must be reported in relation to the reportable period in which the seller was identified as a reportable seller. The identification of reportable sellers must generally be carried out by 31 December of the respective reportable period (section 20 (1) sentence 1 PStTG). A seller needs to be an active seller in order to qualify as a reportable seller (section 4 (6) sentence 1 PStTG). A seller is deemed to be an active

seller if they perform a relevant activity during the reportable period, or if a consideration that is connected to a relevant activity is paid or credited to them during the reportable period. If the platform operator is not aware of the date and time of the performance of the relevant activity or of the payment/crediting of the consideration, then the point in time of the conclusion of the legal transaction is decisive.

2.2 *When does the reporting platform operator need to transmit corrected reports to the Federal Central Tax Office by?*
The correction of a report that has not been transmitted, or has not been correctly or completely transmitted, must be reported to the Federal Central Tax Office without delay once the platform operator has become aware that a report needs to be corrected (section 13 (1) sentence 2 PStTG). A platform operator can become aware that a report needs to be corrected as a result of, among other things, the platform operator collecting new information from a seller as a follow-up to a plausibility check (section 18 (1) sentence 3 PStTG).

2.3 *What are the possible legal consequences if information is transmitted to the Federal Central Tax Office that does not need to be reported under the Platform Tax Transparency Act (for example, information on excluded sellers)?*
Reports that are transmitted even though they did not need to be transmitted are considered to be incorrect reports. Incorrect reports must be corrected (section 13 (1) sentence 2 PStTG). An administrative offence punishable by an administrative fine is deemed to have been committed if reports are intentionally or recklessly made incorrectly, are not corrected, or are not corrected correctly, in full or on time (section 25 (1) nos 4 and 5 PStTG).

2.4 *Is each individual group company that acts as a platform operator obliged to carry out reporting, or can a group report be submitted for the group as a whole?*
If a platform has several platform operators (cf. section 3 (2) PStTG), each of these platform operators is generally obliged to carry out reporting in parallel, section 13 (3) sentence 1 PStTG. Each group company that constitutes a reporting platform operator pursuant to section 3 (4) PStTG is therefore obliged to carry out reporting. If, however, one of these group companies can prove that another group company has reported the information pursuant to section 14 PStTG, then the first-mentioned group company is exempt from the reporting obligation, section 13 (3) sentence 2 PStTG.

2.5 *When does the information on existing sellers need to be reported by?*
The deadline for the reporting pursuant to section 13 (1) sentence 1 PStTG is determined by the point in time at which the platform operator identified a seller as a reportable seller.

For existing sellers pursuant to section 4 (3) PStTG, section 20 (1) sentence 2 PStTG provides for an extended deadline (31 December of the second reportable period), by which time the due diligence procedures which are used to identify reportable sellers must be completed.
As soon as an existing seller is identified as a reportable seller, it must be reported in the following year with all the information pursuant to section 13 (1) sentence 1 PStTG.

2.6 *Do platform operators need to collect and report data from passive sellers?*
With reference to the definition of active sellers in section 4 (4) PStTG, "passive sellers" can in turn be regarded as sellers that do not perform any relevant activities during the reportable period, or to whom no consideration connected to a relevant activity is paid or credited during the reportable period.
Pursuant to section 16 PStTG, platform operators are free to collect and verify information (due diligence procedures) on "passive sellers", as they could become active sellers at any time during the course of the reportable period.
However, information on "passive sellers" may not be reported. Pursuant to section 13 (1) sentence 1 and section 14 (2) and (3) PStTG, only information on reportable sellers is reportable, which presupposes that these sellers are active sellers (section 4 (6) PStTG).

B. Information to be reported (section 14 PStTG)

2.7 *Which tax types are covered by the reporting obligation pursuant to section 14 (2) no 9 PStTG?*
Section 14 (2) no 9 PStTG covers all domestic and foreign taxes and charges that are withheld or charged by the platform operator. This includes, for example, taxes on earnings (withholding taxes) and the VAT that is owed by the platform operator and which is deducted from the consideration that is to be paid or credited to the seller.

C. Reporting procedures (section 15 PStTG)

2.8 *How should the total price for services be allocated if the bundle of services includes services that only partly fall under the reporting obligation?*
The allocation must be carried out in accordance with section 15 (4) sentence 1 PStTG. If it is not possible to determine the economic value of the part of the service that does not fall under the reporting obligation, then the part of the service that falls under the reporting obligation must be reported with the total price as the consideration.

2.9 *If a platform operator purchases from sellers services that these sellers offer on the platform for other users, in order to perform these services in its own name for other users (indirect performance of services pursuant to section 3 (1) sentence 2 PStTG),*

and in the process the platform operator expands the seller's service by adding additional service components, then what needs to be reported: a) the seller's service including the consideration to be paid, b) the service that has been expanded by the platform operator including the consideration to be paid, or c) both?
What needs to be reported is the consideration that is payable on the relevant activity. This is only the part that is performed by the sellers (hence not by the platform operator itself).

Division 3 – Due diligence procedures

A. Application of the due diligence procedures (section 16 PStTG)

3.1 *Does the procedure for using external service providers (such as auditors/tax advisers) to comply with the due diligence obligations need to be certified?*
No, there is no obligation to confirm this with a certification.

3.2 *Is a reporting platform operator liable for incorrect information from a seller?*
In accordance with section 18 (1) and (2) PStTG, reporting platform operators are obliged to check the plausibility of the information they collect from sellers. At the request of the Federal Central Tax Office, reporting platform operators are, pursuant to section 18 (3) PStTG, obliged to correct information regarded as incorrect and to confirm the information by presenting reliable documents from an independent source. If a reporting platform operator does not comply with the above-mentioned obligations, and as a result, intentionally or recklessly, fails to report information, or does not report information correctly, in full, or on time, it is committing an administrative offence which is punishable with an administrative fine (section 25 (1) nos 4 and 5 PStTG).

3.3 *Reporting platform operators need to complete the procedures to implement the due diligence obligations pursuant to section 20 (1) sentence 1 PStTG by 31 December of the reportable period. With regard to existing sellers (section 4 (3) PStTG), the procedures must be completed by 31 December of the second reportable period. When does the implementation of the due diligence obligations need to begin?*
The Platform Tax Transparency Act does not stipulate any requirements regarding when the implementation of the due diligence obligations pursuant to sections 16 et seqq. PStTG needs to begin. The reporting platform operator is free to decide itself at what point in time it wants to begin, taking into consideration the technical and operational conditions, among other things. In this context, reporting platform operators may carry out the individual components of the due diligence procedures at different times (collection of information at the time of registration of a seller, checking the plausibility of the information at the end of the year). Irrespective of the above, it remains the responsibility of the reporting platform operator to begin with the

implementation early enough that it can be completed by 31 December of a reportable period (in the case of section 20 (1) sentence 1 PStTG).

B. Collection of reportable information (section 17 PStTG)

3.4 *Is it obligatory for reporting platform operators to use an identification service?*
No. An identification service may be used to determine the identity and the tax residence of the seller, section 17 (5) PStTG.

3.5 *Section 14 (2) nos 3 to 4, 6 to 7, subsection (3) nos 4 and 6, subsection (4) nos 4 to 6 PStTG stipulate that information only needs to be reported if it is available. Pursuant to section 17 (6) PStTG, the information pursuant to section 14 (2) no 4, subsection (3) nos 4 and 6 and subsection (4) no 6 only needs to be collected by the reporting platform operator if the respective seller has this information at their disposal.*
With regard to the question of whether information is available or not, does it depend on whether this information is available to the platform operator or to the seller? Does the platform operator not need to make further efforts to obtain this data if it is not available to the platform operator, or does the platform operator need to continue to make efforts to collect the data and only indicate if the seller does not have this information at their disposal?
Section 17 PStTG sets out, as part of the due diligence obligations, which information must be collected by the reporting platform operators. In this context, section 17 PStTG refers, for formal legislative reasons, to section 14 (2) nos 1 to 5, subsection (3) nos 1 to 6 and subsection (4) nos 1 and 6 PStTG. Section 17 (6) PStTG then specifies that the information pursuant to section 14 (2) no 4, subsection (3) nos 4 and 6 and subsection (4) no 6 PStTG only needs to be collected if the respective seller has this information at their disposal. The reporting platform operator only needs to collect the VAT identification number, information about a permanent establishment and the land registration number or equivalent from the respective seller if the seller has this information.
Section 14 PStTG stipulates as part of the reporting obligations that certain information only needs to be reported if the reporting platform operator has it at their disposal. This is the case for section 14 (1) no 4 PStTG (registration number of the reporting platform operator), subsection (2) nos 6 and 7 (information about the financial account), subsection (4) no 4 (type of property listing) and subsection (4) no 5 (number of days on which a property listing was provided for use). The reporting platform operator does not need to deliberately collect this information in order to report it for the purposes of the Platform Tax Transparency Act.

C. Verification of reportable information (section 18 PStTG)

3.6 *Do systems for verifying the validity of tax identification numbers or VAT identification numbers need to be used by reporting platform operators?*

Yes, if an EU Member State or the European Union makes available free of charge an electronic interface for the purposes of verifying tax identification numbers or VAT identification numbers, this interface must be used by reporting platform operators, section 18 (1) sentence 2 PStTG.

3.7 *Can the validity of a German tax identification number or a German VAT identification number be verified free of charge using an electronic interface?*
The validity of a German tax identification number can be verified using the "TIN on-the-Web" interface made available by the European Commission. You can find more information at the following link:
https://ec.europa.eu/taxation_customs/tin/#/check-tin
The validity of a VAT identification number can be verified using the VAT Information Exchange System (VIES) interface made available by the European Commission. You can find more information at the following link:
https://ec.europa.eu/taxation_customs/vies/#/technical-information
In certain cases, the validity of VAT identification numbers can also be verified using interfaces provided by Germany.
You can find more information regarding German VAT identification numbers at the following link (in German):
https://www.bzst.de/DE/Unternehmen/Identifikationsnummern/Umsatzsteuer-Identifikationsnummer/InlaendischeUSt-IdNr/inlaendische_ust_idnr_node.html
You can find more information regarding foreign VAT identification numbers at the following link (in German):
https://www.bzst.de/DE/Unternehmen/Identifikationsnummern/Umsatzsteuer-Identifikationsnummer/AuslaendischeUSt-IdNr/auslaendische_ust_idnr_node.html

D. Deadline for complying with due diligence obligations (section 20 PStTG)

3.8 *Reporting platform operators need to complete the procedures to implement the due diligence obligations pursuant to section 20 (1) sentence 1 PStTG by 31 December of the reportable period. With regard to existing sellers (section 4 (3) PStTG), the procedures must be completed by 31 December of the second reportable period. What does the "second reportable period" mean?*
How the reportable periods are counted is determined on an individual basis for each reporting platform operator. In this context, the first reportable period is the calendar year during which the conditions of a reporting platform operator are fulfilled for the first time. The "second reportable period" corresponds to the calendar year following the calendar year during which the conditions of a reporting platform operator are fulfilled for the first time.
Example 1: Legal entity P1 fulfils the conditions pursuant to section 3 (4) PStTG at the time when the Platform Tax Transparency Act enters into force on 1 January 2023. In

this case, for P1 the 2023 calendar year is the first reportable period and the 2024 calendar year is the second reportable period.
Example 2: Legal entity P2 fulfils the conditions pursuant to section 3 (4) PStTG for the first time during the course of the 2024 calendar year. In this case, for P2 the 2024 calendar year is the first reportable period and the 2025 calendar year is the second reportable period.

Division 4 – Other obligations for reporting platform operators

A. Information for sellers (section 22 PStTG)

4.1 *Does the reporting platform operator also need to inform the other users (customers of the seller) about the data processing pursuant to section 22 PStTG?*
No. The information obligations only apply to reportable sellers. Information about other users is not processed under the scope of the PStTG.

4.2 *What happens if a seller objects to the sharing of the information?*
An objection against the collection and sharing of the information is of no consequence. If the seller does not cooperate with the platform operator with regard to the collection and verification of the reportable information, section 23 PStTG provides for appropriate measures by the reporting platform operator to enforce the necessary cooperation.

4.3 *What form should the information from the reporting platform operator to the seller take?*
The Platform Tax Transparency Act does not stipulate a particular form for the information for the reportable sellers. In the context of the obligations pursuant to section 22 (1) PStTG, there may possibly be requirements under the General Data Protection Regulation that must be observed. Otherwise the reporting platform operator itself is free to determine the form of the information, taking into consideration the technical and operational conditions, among other things.

Division 5 – Publications

5.1 *When and how does the Federal Central Tax Office publish the information referred to in section 9 (6) PStTG?*
The information referred to in section 9 (6) PStTG is published on the Federal Central Tax Office’s website at the appropriate time.
The website can be accessed at the following link:
https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/DAC7/dac7_node.html

5.2 *When will the official data set and the officially stipulated interface be announced?*

The officially prescribed data set and the officially stipulated interface will be announced during the course of 2023.
The XSD schema that is stipulated for the exchange of data, and which has been agreed between the EU and the OECD, has already been published on the Federal Central Tax Office's website. This schema contains the technical content that needs to be reported (including information about the seller, the consideration, etc.).
The website can be accessed at the following link:
https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/DAC7/dac7_node.html

This circular will be published in Part I of the Federal Tax Gazette.

For the Ministry

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