



DAC7: Final details on the report to be submitted by 31 January 2025 and the electronic interface

1 Background

The Platform Tax Transparency Act (PStTG) implements the so-called DAC7 Directive and provides for comprehensive reporting obligations for digital platforms. The reporting of provider-related data by platform operators is intended to create cross-border tax transparency and thus serves to ensure uniform taxation of supplies via digital platforms (see KMLZ VAT Newsletter 31 | 2022, 08 | 2023, 01 | 2024 and 18 | 2024).

As from 31 January 2025, platform operators must submit their reports for the 2024 reporting period to the German Federal Central Tax Office (BZSt). The framework conditions for the report are now somewhat different, in comparison to the first report for the 2023 reporting period. This is due to changes to the law in the form of the Annual Tax Act 2024 (see KMLZ VAT Newsletter 18 | 2024), as well as current administrative guidance issued by the BZSt.

2 Overview of the changes to the law and current guidance from the German Federal Central Tax Office

In terms of content, the PStTG has only undergone minor changes as a result of the Annual Tax Act 2024. In particular, platform operators must take into account the revised version of the concept of a "governmental legal entity", which is in line with the Directive (sec. 6 para. 3 of the PStTG (as amended)). This now exclusively only includes those entities that are solely state-owned.

In addition, when preparing and submitting their reports, platform operators should take into account the extensive guidance provided by the BZSt on 20 November 2024 pertaining to data transmission for the reporting period 2024. For example, the



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BZSt points out that the use of placeholders is inadmissible, as platform operators are required to submit certain reporting information to the BZSt (sec. 2.1 of the guidance). Furthermore, if platform operators have several accounts on their platform, then they must report the providers' reporting data in a consolidated manner (sec. 2.2 of the guidance).

3 Reporting obligation – obligation to submit a “nil report”

Platforms, that cannot be used by reportable providers, must also examine their reporting obligations. This is because restricting access to the platform to providers not subject to the reporting obligation (sec. 4 para. 5 of the PStTG) does not automatically eliminate the obligation to submit a report. Rather, the elimination of the reporting obligation requires an official statement, pursuant to sec. 11 of the PStTG. As a result, affected platform operators must at least submit a nil report and should consider a corresponding application for exemption for the upcoming report.

4 Reporting deadline – no renewed non-objection regulation

Reporting platform operators are required to submit their reports, for the reporting year 2024, to the BZSt via the electronic interface and in accordance with the official data set, by 31 January 2025. Despite apparently ongoing technical problems with the implementation of the electronic interface, as things stand, there will be no further (de facto) extension of the deadline for the submitting of the report in the form of a non-objection regulation. There are currently no simplification rules for smaller platform operators that would take into account the technical challenges of reporting, such as those implemented in the Netherlands.

5 Information for reportable providers (sec. 22 of the PStTG)

In accordance with sec. 22 para. 1 of the PStTG, platform operators must inform each reportable provider registered on their platform about the data transfer after their identification and prior to the first report to the BZSt, so that the provider can exercise its data protection rights. By 31 January 2025, platform operators must also notify the reportable providers of the information stored on them in accordance with sec. 14 para. 2 – 4 of the PStTG (sec. 22 para. 2 of the PStTG). Reporting platform operators were required to have completed their review of existing providers by 31 December 2024 (sec. 18 para. 2 of the PStTG).

6 Mandatory use of the electronic interface

It is still not possible to upload the data manually. Platform operators are therefore faced with the challenge of setting up the electronic interface to the BZSt. In practice, this causes considerable problems for smaller platform operators in particular, as they often do not have sufficient IT capacity. A threat of fines exists in case of late submission of the report (sec. 25 para. 1 no. 4 of the PStTG).

7 Practical advice

Time is of the essence: not only do platform operators have to create and submit an accurate report for the reporting year 2024 by 31 January 2025, but they must also expect regular correction reports, especially around the turn of the year (eg for returns). It is our experience that some platform operators continue to have great difficulties with implementing the electronic interface. Due to the threat of fines, platform operators are dependent on a reliable way to transmit their annual report and any corrections. The [DAC7 Reporting Tool](#) developed by KMLZ can provide support as a convenient solution for creating and submitting annual and correction reports.