



## Platform Tax Transparency Act / DAC7: current information on the upcoming report

03 | 2026

### 1 Background

The Platform Tax Transparency Act (PSTTG) implements the DAC7 Directive and stipulates comprehensive reporting provisions 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 the uniform taxation of supplies via digital platforms (see [KMLZ VAT Newsletter 31 | 2022](#), [08 | 2023](#), [01 | 2024](#) and [18 | 2024](#)).

Platform operators must submit the report for the 2025 reporting period to the German Federal Central Tax Office (BZSt) by 2 February 2026 (sec. 108 para. 3 of the German Fiscal Code). Although there were no legal amendments to the Platform Tax Transparency Act last year, reporting platform operators must, nevertheless, observe current administrative guidelines and new technical framework conditions (see [KMLZ VAT Newsletter 08 | 2025](#)).

### 2 Overview of the current notes from the BZSt

Platform operators should take into account the comprehensive information on data reporting for the 2025 reporting period provided by the BZSt dated 15 December 2025. In this context, the BZSt points out, eg, that placeholders are inadmissible insofar as platform operators are required to submit certain reporting information to the BZSt (sec. 2.1 of the notes). In addition, the guidelines contain, inter alia, explanations on the reportable tax identification number (sec. 2.2 of the notes), the reporting of sole proprietorships (sec. 2.3 of the notes), the application of the de minimis limit under sec. 4 para. 4 no. 4 of the Platform Tax Transparency Act (sec. 2.4 of the notes), and the obligation to submit a report of provider data in a consolidated manner if the providers have multiple accounts on the platform (sec. 2.5 of the notes).



Dr. Matthias Oldiges  
Lawyer

+49 (0) 211 54 095-366  
[matthias.oldiges@kmlz.de](mailto:matthias.oldiges@kmlz.de)

### 3 Reporting obligation – obligation to submit a nil report

Even platforms that cannot be used by providers subject to reporting requirements must review their reporting obligations. This is because restricting platform access to providers not subject to reporting requirements (sec. 4 para. 5 of PStTG), does not automatically waive the obligation to submit a report. Rather, the waiver of the reporting obligation requires an official determination within the meaning of sec. 11 of the PStTG. As a result, affected platform operators must at least submit a nil report and should consider applying for an exemption for the upcoming report.

### 4 Statutory extension of the reporting deadline

As the actual deadline of 31 January 2026 is a Saturday, the reporting deadline for this year is extended to 2 February 2026 (sec. 1 para. 2 of the PStTG in conjunction with sec. 108 para. 3 of the German Fiscal Code). The BZSt has now confirmed this in its guidance notice (see sec. 1.1), after an initial version contained an editorial error. Neither the law nor the administration provides for any further possibilities for extending the deadline for submission of the report. There are currently no relief regulations for smaller platform operators, for example.

### 5 Information for providers subject to reporting requirements (sec. 22 of the PStTG)

In accordance with sec. 22 para. 1 of the PStTG, reporting platform operators must inform each provider registered on the platform, who is subject to reporting requirements, about the data transfer prior to the initial report to the BZSt, so that the provider can exercise their data protection rights. However, it is not necessary to provide this information again in the context of subsequent correction reports. By 2 February 2026, platform operators must also supply providers subject to reporting requirements with the information relevant to 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 the review of existing providers by 31 December 2025 (sec. 18 para. 2 of the PStTG).

### 6 Adaptation of the electronic interface is mandatory

The BZSt has made changes to the electronic mass data interface (see [KMLZ VAT Newsletter 8 | 2025](#)). These changes affect both the DIP XML scheme and the Rest API, as well as the official dataset. Reports in accordance with the new specifications ('DIP version 2.x') also require an adapted enveloped signature. Even users who have already been activated must comply with these new specifications as from 1 January 2026. Reports can therefore no longer be submitted using the old DIP version 1. The BZSt website lists the specific changes and explains how to use the currently valid interface version in the communication manual for the DIP standard.

### 7 Practical information

Time is pressing: platform operators must not only create and submit an accurate report for the 2025 reporting year by 2 February 2026, but also expect to have to submit regular correction reports (eg for returns) around the turn of the year.

Insofar as adjustments are required to the electronic interface, action must also be taken as quickly as possible. Reports based on the old standard can no longer be submitted via the interface, which means that fines may be imposed for late reporting (sec. 25 para. 1 no. 4 of the PStTG). Platform operators are therefore dependent on a reliable means of transmitting their annual reports and any corrections. The [DAC7 Reporting Tool](#) developed by KMLZ can provide support as a convenient solution for creating and transmitting both annual and correction reports.