

Content of data record – abstract information as defined in section 138f (3) sentence 1 numbers 1 and 4 to 9, AO

No. 1 Information on the intermediary



Intermediary = individual

- First and last name
- Address
- Birth date/place
- Country of residence
- Tax identification number (TIN)



Intermediary ≠ individual

- Organisation name or last name
- Address
- Country of residence
- Tax identification number (TIN)

No. 4 Details of the relevant hallmark(s) as defined in section 138e, AO

No. 5 Summary of the content of the cross-border tax arrangement
(together with any relevant designations, such as "cum-ex", "double Irish with a Dutch sandwich")

No. 6 Date on which the first step in implementing the cross-border tax arrangement was taken or is expected to be taken

No. 7 Details of the legal provisions in all affected Member States that directly form the basis of the cross-border tax arrangement

No. 8 Information on the actual or expected economic value of the cross-border tax arrangement, and

No. 9 the EU Member States that are likely to be affected by the cross-border tax arrangement

Content of data record – individual information as defined in section 138f (3) sentence 1 numbers 2, 3 and 10, AO

No. 2 Information about the user and No. 3 any associated enterprise of the user



User = individual

- First and last name
- Address
- Birth date/place
- Residency
- Tax identification number (TIN)



User ≠ individual or
= associated enterprise of the user

- Organisation name or last name
- Address
- Residency
- Tax identification number (TIN)

No. 10 Information on all persons resident in an EU Member State who are likely to be directly affected by the cross-border tax arrangement, including information on which EU Member States they have a connection with, if known to the intermediary.

Information provided by the user in their tax return – section 138k, AO

If a user has implemented a cross-border tax arrangement within the meaning of section 138d (2), AO, or the corresponding provision in another Member State of the European Union, they must disclose this in the tax return for the type of tax and the taxation period or the taxation date at which the tax advantage of the cross-border tax arrangement is expected to take effect for the first time.

For this purpose, it is sufficient to provide the registration number and disclosure number assigned by the Federal Central Tax Office or by the relevant authority in another EU Member State.