

A. Overview

- ☒ A. OVERVIEW
- ☐ B. ENTITY IDENTIFICATION
- ☐ C. TAX RESIDENCE
- ☐ D. CLASSIFICATION
- ☐ E. CONTROLLING PERSONS
- ☐ F. DECLARATION

What is DAC8? The Directive on Administrative Cooperation (DAC8) is an EU regulatory framework that extends strict tax transparency rules to crypto-assets. Under this directive, Crypto-Asset Service Providers (CASPs) are legally mandated to collect, verify, and report information regarding their clients' tax residency and reportable crypto-asset transactions to national tax authorities.

This self-certification form is required from all entity users to ensure compliance with DAC8 and the corresponding German transposition framework (KStTG) before they can engage in reportable transactions.

Data Protection Notice

How your data will be processed under § 4 KStTG, GDPR Art. 13/14, and § 4 BDSG.

The information provided in this form will be processed by **BitGo Europe GmbH, Mainzer Landstraße 10, 60325 Frankfurt am Main, Germany**, acting as controller within the meaning of Regulation (EU) 2016/679 (GDPR) and § 4 BDSG, for the purpose of complying with the due-diligence and reporting obligations under §§ 3–12 KStTG and the underlying Council Directive (EU) 2023/2226 (DAC8).

Where the entity and/or its controlling persons are reportable, the information will be transmitted annually to the **Bundeszentralamt für Steuern (BZSt)**, which may exchange it with tax authorities of other EU Member States and partner jurisdictions under the applicable international agreements.

Retention period: at least ten (10) years following the end of the relevant reporting period, in line with § 147 AO and § 13 KStTG.

Data subjects may exercise their rights under Articles 15–22 GDPR by contacting privacy@bitgo.com. Further information is provided in our Privacy Notice.

B. Entity Identification

Legal identity of the entity for which this self-certification is being submitted.

Legal name if the entity *

e.g. Beispiel Holding GmbH

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Trading or other name(s)

If different from the legal name above. Optional.

Legal form *

☐ GmbH

☐ AG

☐ UG (haftungsbeschränkt)

☐ KG / GmbH & Co. KG

☐ OHG

☐ GbR

☐ Stiftung

☐ Eingetragener Verein

☐ SE (Societas Europaea)

☐ Limited (UK / IE)

☐ LLP

☐ LLC

☐ Trust

☐ Foundation (non-DE)

☐ Partnership (non-DE)

☐ Other

Please specify: _____

Jurisdiction of incorporation *

Date of incorporation *

DD/MM/YYYY

Register & number *

e.g. HRB 12345 Frankfurt

LEI

If available. 20-character LEI.

Registered office *

Street and number

Postal code

City

Country

Mailing address (if different)

Leave blank if identical to the registered office above. Street, postcode, city, country

C. Tax Residence of the Entity

All jurisdictions where the entity is tax-resident, with TIN.

Is the entity tax-resident in one or more jurisdictions? *

- ☐ Yes — list each jurisdiction below
- ☐ No — explain below (e.g. tax-transparent partnership: state place of effective management)

State the place of effective management and reason for non-residence

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Jurisdictions of tax residence and TIN(s)

If yes, list each jurisdiction below

Jurisdiction 1

e.g. Germany

TIN

Tax ID Number

If no TIN: Reason

- ☐ Jurisdiction does not issue TINs
- ☐ Not required under jurisdiction law
- ☐ TIN not yet issued
(will provide within 90 days)
- ☐ Issued but not available
Explain: _____
- ☐ Other
Explain: _____

Jurisdiction 2 (if applicable)

e.g. Germany

TIN

Tax ID Number

If no TIN: Reason

- ☐ Jurisdiction does not issue TINs
- ☐ Not required under jurisdiction law
- ☐ TIN not yet issued
(will provide within 90 days)
- ☐ Issued but not available
Explain: _____
- ☐ Other
Explain: _____

Jurisdiction 3 (if applicable)

e.g. Germany

TIN

Tax ID Number

If no TIN: Reason

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Explain: _____
- ☐ Other
Explain: _____

D. Entity Classification

Select exactly one category. See the glossary at the end of the form for definitions.

D1. Financial Institution (FI)

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☐ **D1.1 Depository Institution**

Accepts deposits in the ordinary course of a banking or similar business.

FI registration identifier

GIIN or equivalent FI registration identifier. If available. Leave blank if not applicable.

☐ **D1.2 Custodial Institution**

≥ 20% of gross income from holding financial / crypto-assets for others.

FI registration identifier

GIIN or equivalent FI registration identifier. If available. Leave blank if not applicable.

☐ **D1.3 Investment Entity – Type (a)**

Primarily conducts investment business for or on behalf of customers as a business.

FI registration identifier

GIIN or equivalent FI registration identifier. If available. Leave blank if not applicable.

☐ **D1.4 Investment Entity — Type (b)**

Managed by another FI; gross income is primarily from investing/trading financial or crypto-assets.

Investment Entity in a Non-Participating Jurisdiction — anti-avoidance check

An Investment Entity of Type (b) located in a jurisdiction that is not a Participating Jurisdiction for CARF / DAC8 purposes is treated as a Passive NFE and is subject to controlling-person look-through.

Is the entity located in a Participating Jurisdiction? *

- ☐ Yes — Participating Jurisdiction (no look-through required)
- ☐ No — Non-Participating Jurisdiction (treat as Passive NFE; complete Section E)

[Section E required →](#)

☐ **D1.5 Specified Insurance Company**

Insurance company (or holding) issuing cash-value or annuity contracts.

FI registration identifier

GIIN or equivalent FI registration identifier. If available. Leave blank if not applicable.

D2. Active Non-Financial Entity (Active NFE)

☐ **D2.1 Active by income / assets test**

< 50% passive income AND < 50% assets producing passive income in the preceding calendar year.

Continued on next page →

D. Entity Classification

Select exactly one category. See the glossary at the end of the form for definitions.

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☒ **D2.2 Listed entity or related entity**

Stock regularly traded on a recognised securities exchange, or related to such an entity.

[Listed entity details](#)

Recognised securities exchange

e.g. Frankfurt Stock Exchange (FWB)

Ticker / ISIN

e.g. DE0001234567

☐ **D2.3 Governmental / Central Bank / International Organization**

Or wholly-owned subsidiary thereof.

☐ **D2.4 Holding NFE of a non-financial group**

No FI in the group.

☐ **D2.5 Start-up NFE**

Within 24 months of organisation; not yet operating; intent is non-FI business.

[Start-up NFE — 24-month window](#)

Date of organisation

DD/MM/YYYY

A reassessment trigger will be set at month 23 to re-evaluate classification.

☐ **D2.6 Liquidation / Reorganisation**

Was not an FI in the preceding five years.

☐ **D2.7 Treasury centre of a non-financial group**

☐ **D2.8 Non-Profit NFE**

Meets all six cumulative conditions: charitable purpose; tax-exempt; no proprietary interest of members; distribution restrictions; asset-lock on dissolution.

D3. Passive Non-Financial Entity

☐ **D3.1 Passive NFE**

Any NFE that does not meet any of the Active NFE tests above. Complete Section E (Controlling Persons).

[Section E required →](#)

⚠ Complete Section E only if you selected **D3.1** (Passive NFE) or checked "Non-Participating Jurisdiction" under **D1.4**. Otherwise, skip to Section F.

E.1 Controlling Persons

List every controlling person. For trusts and foundations the scope is broad — see in-page guidance below.

For companies (AG, GmbH, UG, Ltd., LLC, etc.): apply the three-step cascade — natural persons with >25% ownership/voting rights; if none, persons exercising control by other means; if none, senior managing official(s).

For trusts: list every settlor, trustee, protector, beneficiary (or class), and any other natural person exercising ultimate effective control.

For foundations: list every founder, board/council member, protector, beneficiary, and any other natural person exercising ultimate effective control.

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Controlling Person No. 1

Last / family name *

First / given name(s) *

Residence address *

Street, postcode, city, country

Date of birth *

DD/MM/YYYY

Place of birth — town *

Place of birth — country *

Tax residence(s)

Jurisdiction 1

e.g. Germany

TIN

Tax ID Number

If no TIN: Reason

- ☐ Jurisdiction does not issue TINs
- ☐ Not required under jurisdiction law
- ☐ TIN not yet issued
(will provide within 90 days)

☐ Issued but not available

Explain: _____

☐ Other

Explain: _____

Continued on next page →

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Jurisdiction 2 (if applicable)

e.g. Germany

If no TIN: Reason

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(will provide within 90 days)

Jurisdiction 3 (if applicable)

e.g. Germany

If no TIN: Reason

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- ☐ Not required under jurisdiction law
- ☐ TIN not yet issued
(will provide within 90 days)

TIN

Tax ID Number

- ☐ Issued but not available

Explain: _____

- ☐ Other

Explain: _____

TIN

Tax ID Number

- ☐ Issued but not available

Explain: _____

- ☐ Other

Explain: _____

Role(s)

- ☐ Ownership > 25%
- ☐ Settlor / Treugeber
- ☐ Founder / Stifter
- ☐ Other means of control
- ☐ Trustee / Treuhänder

- ☐ Board / council member
- ☐ Senior managing official
- ☐ Protector
- ☐ Other

Please specify: _____

Percentage ownership

If applicable

Controlling Person No. 2

- ☐ A. OVERVIEW
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- ☒ E. CONTROLLING PERSONS
- ☐ F. DECLARATION

Last / family name *

First / given name(s) *

Residence address *

Street, postcode, city, country

Date of birth *

DD/MM/YYYY

Place of birth — town *

Place of birth — country *

Tax residence(s)

Jurisdiction 1

e.g. Germany

TIN

Tax ID Number

If no TIN: Reason

- ☐ Jurisdiction does not issue TINs
- ☐ Not required under jurisdiction law
- ☐ TIN not yet issued
(will provide within 90 days)

☐ Issued but not available

Explain: _____

☐ Other

Explain: _____

Jurisdiction 2 (if applicable)

e.g. Germany

TIN

Tax ID Number

If no TIN: Reason

- ☐ Jurisdiction does not issue TINs
- ☐ Not required under jurisdiction law
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(will provide within 90 days)

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Explain: _____

☐ Other

Explain: _____

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Jurisdiction 3 (if applicable)

e.g. Germany

TIN

Tax ID Number

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(will provide within 90 days)

- ☒ Issued but not available

Explain: _____

- ☐ Other

Explain: _____

Role(s)

- ☐ Ownership > 25%
- ☐ Settlor / Treugeber
- ☐ Founder / Stifter
- ☐ Other means of control
- ☐ Trustee / Treuhänder

- ☐ Board / council member
- ☐ Senior managing official
- ☐ Protector
- ☐ Other
Please specify: _____

Percentage ownership

If applicable

Controlling Person No. 3

- ☐ A. OVERVIEW
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- ☐ D. CLASSIFICATION
- ☒ E. CONTROLLING PERSONS
- ☐ F. DECLARATION

Last / family name *

First / given name(s) *

Residence address *

Street, postcode, city, country

Date of birth *

DD/MM/YYYY

Place of birth — town *

Place of birth — country *

Tax residence(s)

Jurisdiction 1

e.g. Germany

TIN

Tax ID Number

If no TIN: Reason

- ☐ Jurisdiction does not issue TINs
- ☐ Not required under jurisdiction law
- ☐ TIN not yet issued
(will provide within 90 days)

☐ Issued but not available

Explain: _____

☐ Other

Explain: _____

Jurisdiction 2 (if applicable)

e.g. Germany

TIN

Tax ID Number

If no TIN: Reason

- ☐ Jurisdiction does not issue TINs
- ☐ Not required under jurisdiction law
- ☐ TIN not yet issued
(will provide within 90 days)

☐ Issued but not available

Explain: _____

☐ Other

Explain: _____

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Jurisdiction 3 (if applicable)

e.g. Germany

TIN

Tax ID Number

If no TIN: Reason

- ☐ Jurisdiction does not issue TINs
- ☐ Not required under jurisdiction law
- ☐ TIN not yet issued
(will provide within 90 days)

- ☐ Issued but not available

Explain: _____

- ☐ Other

Explain: _____

Role(s)

- ☐ Ownership > 25%
- ☐ Settlor / Treugeber
- ☐ Founder / Stifter
- ☐ Other means of control
- ☐ Trustee / Treuhänder

- ☐ Board / council member
- ☐ Senior managing official
- ☐ Protector
- ☐ Other

Please specify: _____

Percentage ownership

If applicable

 [Have more controlling persons? Continue on page 13 →](#)

F. Declaration and Signature

Required for submission. Please read carefully before completing.

By signing/confirming below, the signatory confirms that they are **authorised to sign on behalf of the entity** and that the information provided is, to the best of their knowledge and belief, correct, complete, and accurate. The signatory undertakes, on behalf of the entity, to:

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1. Inform BitGo Europe GmbH **without undue delay** of any change in circumstances that affects the information given in this form, and in any event within 30 days of becoming aware of such change;
2. Provide an updated self-certification promptly upon request;
3. Acknowledge that failure to provide or maintain a valid self-certification may result in (i) reporting under the applicable legal presumption, (ii) **restriction** of the entity's ability to effect reportable transactions on the platform following two reminders and the expiry of a 60-day period, and (iii) further measures required by KStTG;
4. Acknowledge that the intentional provision of false or misleading information may constitute an administrative offence (Ordnungswidrigkeit) under **§ 18 KStTG**, punishable by a fine of up to **EUR 50,000**, with possible additional consequences under criminal tax law in the relevant jurisdiction(s).



I confirm and accept the declaration above.

I am authorised to submit this self-certification on behalf of the entity.

Signatory full name *

Role / title *

e.g. Geschäftsführer, Director

Basis of signing authority

e.g. Director, Prokurist, PoA ref

Place

e.g. Frankfurt am Main

Signature

Date

DD/MM/YYYY

Controlling Person No. 4

- ☐ A. OVERVIEW
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- ☐ D. CLASSIFICATION
- ☒ E. CONTROLLING PERSONS
- ☐ F. DECLARATION

Last / family name *

First / given name(s) *

Residence address *

Street, postcode, city, country

Date of birth *

DD/MM/YYYY

Place of birth — town *

Place of birth — country *

Tax residence(s)

Jurisdiction 1

e.g. Germany

TIN

Tax ID Number

If no TIN: Reason

- ☐ Jurisdiction does not issue TINs
- ☐ Not required under jurisdiction law
- ☐ TIN not yet issued
(will provide within 90 days)

☐ Issued but not available

Explain:

☐ Other

Explain:

Jurisdiction 2 (if applicable)

e.g. Germany

TIN

Tax ID Number

If no TIN: Reason

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- ☐ TIN not yet issued
(will provide within 90 days)

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Explain:

☐ Other

Explain:

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Jurisdiction 3 (if applicable)

e.g. Germany

TIN

Tax ID Number

If no TIN: Reason

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- ☐ Not required under jurisdiction law
- ☐ TIN not yet issued
(will provide within 90 days)

- ☐ Issued but not available

Explain: _____

- ☐ Other

Explain: _____

Role(s)

- ☐ Ownership > 25%
- ☐ Settlor / Treugeber
- ☐ Founder / Stifter
- ☐ Other means of control
- ☐ Trustee / Treuhänder

- ☐ Board / council member
- ☐ Senior managing official
- ☐ Protector
- ☐ Other

Please specify: _____

Percentage ownership

If applicable

Controlling Person No. 5

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- ☐ F. DECLARATION

Last / family name *

First / given name(s) *

Residence address *

Street, postcode, city, country

Date of birth *

DD/MM/YYYY

Place of birth — town *

Place of birth — country *

Tax residence(s)

Jurisdiction 1

e.g. Germany

TIN

Tax ID Number

If no TIN: Reason

- ☐ Jurisdiction does not issue TINs
- ☐ Not required under jurisdiction law
- ☐ TIN not yet issued
(will provide within 90 days)

☐ Issued but not available

Explain: _____

☐ Other

Explain: _____

Jurisdiction 2 (if applicable)

e.g. Germany

TIN

Tax ID Number

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Jurisdiction 3 (if applicable)

e.g. Germany

TIN

Tax ID Number

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- ☐ Not required under jurisdiction law
- ☐ TIN not yet issued
(will provide within 90 days)

- ☒ Issued but not available

Explain: _____

- ☐ Other

Explain: _____

Role(s)

- ☐ Ownership > 25%
- ☐ Settlor / Treugeber
- ☐ Founder / Stifter
- ☐ Other means of control
- ☐ Trustee / Treuhänder

- ☐ Board / council member
- ☐ Senior managing official
- ☐ Protector
- ☐ Other

Please specify: _____

Percentage ownership

If applicable

Controlling Person No. 6

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Last / family name *

First / given name(s) *

Residence address *

Street, postcode, city, country

Date of birth *

DD/MM/YYYY

Place of birth — town *

Place of birth — country *

Tax residence(s)

Jurisdiction 1

e.g. Germany

TIN

Tax ID Number

If no TIN: Reason

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- ☐ Not required under jurisdiction law
- ☐ TIN not yet issued
(will provide within 90 days)

☐ Issued but not available

Explain: _____

☐ Other

Explain: _____

Jurisdiction 2 (if applicable)

e.g. Germany

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e.g. Germany

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Tax ID Number

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(will provide within 90 days)

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Explain: _____

- ☐ Other

Explain: _____

Role(s)

- ☐ Ownership > 25%
- ☐ Settlor / Treugeber
- ☐ Founder / Stifter
- ☐ Other means of control
- ☐ Trustee / Treuhänder

- ☐ Board / council member
- ☐ Senior managing official
- ☐ Protector
- ☐ Other

Please specify: _____

Percentage ownership

If applicable