DAC8与税务申报层面

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MiCA规管的是行为。2023年10月17日的理事会第(EU) 2023/2226号指令，即《行政合作指令》第八次修订，通称DAC8，规管的则是信息。它将经合组织《加密资产报告框架》转化为欧盟法律，并将《共同申报准则》扩展至电子货币和央行数字货币。成员国须于2025年12月31日前完成转化，自2026年1月1日起适用，首次交换于2027年进行。[1]对瑞士或新加坡的加密资产服务提供商而言，其相关性在于域外效力。DAC8要求"申报加密资产服务提供商"无论设立于何处，均须申报欧盟居民用户，除非该提供商设立于其本国CARF规则及与欧盟的交换协议使其有资格获得豁免的司法管辖区。因此，瑞士或新加坡的提供商要么在一个成员国注册并在该国申报，要么在瑞士或新加坡被认可为合格司法管辖区后，依靠其本国的CARF申报。[2]

这与下文第V章的关联是直接的。CARF是经合组织文本，DAC8是其在欧盟的实施，瑞士和新加坡的实施法律则是各自的国家版本。提供商只需构建一套CARF申报引擎即可满足三者要求，前提是要梳理清楚范围上的差异：在CARF留有选择余地之处，DAC8要求申报电子货币和部分NFT，且DAC8适用欧盟自己的应申报司法管辖区清单。

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注释

1. Council Directive (EU) 2023/2226 of 17 October 2023 amending Directive 2011/16/EU on administrative cooperation in the field of taxation，2023年11月13日生效。转化期限为2025年12月31日，自2026年1月1日起适用。 ↩
2. 经DAC8修订的Directive 2011/16/EU，第8ad条及附件六第I.A节和第V节。对非欧盟提供商的豁免，取决于欧盟委员会是否认定其本国司法管辖区已订有有效的合格主管当局协议。 ↩

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