

NEW REPORTING OBLIGATION FOR CRYPTO-ASSET SERVICE PROVIDERS: DAC8 TRANSPOSED INTO BELGIAN LAW

written by Nathalie Schlenker | June 23, 2026



On 1 April 2026, the Belgian law transposing DAC8 was published in the Belgian Official Gazette. This European directive significantly expands tax transparency in relation to crypto-assets. The law entered into force on 11 April 2026 and introduces new reporting obligations for crypto-asset service providers.

In practical terms, crypto exchanges, brokers and custodial wallet providers, among others, will be required to report certain data concerning their users and transactions to the Belgian Federal Public Service Finance. That information may then be exchanged automatically with the tax authorities of other EU Member States.

The measure forms part of a broader European development. While traditional financial accounts have long been subject to automatic exchange of information, crypto-assets have so far largely remained outside that framework. DAC8 aims to close that gap and aligns with the OECD's *Crypto-Asset Reporting Framework* and the existing *Common Reporting Standard*.

Moreover, DAC8 is not limited to crypto-assets alone: the broader framework for the international exchange of tax information is also being amended, including in relation to electronic money, central bank digital currencies and certain tax rulings.

The reporting obligation is particularly relevant for crypto-asset service providers operating in or connected to the European Union. They will need to assess whether they fall within the scope of the rules, which users and transactions are reportable, which *due diligence* obligations apply, and how to adapt their internal processes in a timely manner. The first reporting period relates to calendar year 2026, with reporting to take place in 2027.

For companies active in the crypto sector, this is therefore not merely an administrative change. DAC8 affects tax compliance, data processing, contractual

arrangements with users, and the broader governance of crypto-related activities. Timely legal analysis is advisable in order to avoid sanction risks and operational surprises.

Does your company have questions about the impact of DAC8 or other tax reporting obligations? Contact the specialists at [STUDIO | LEGALE](#).