

DAC7/Model Rules for Digital Platform Operators (MRDP) FAQs

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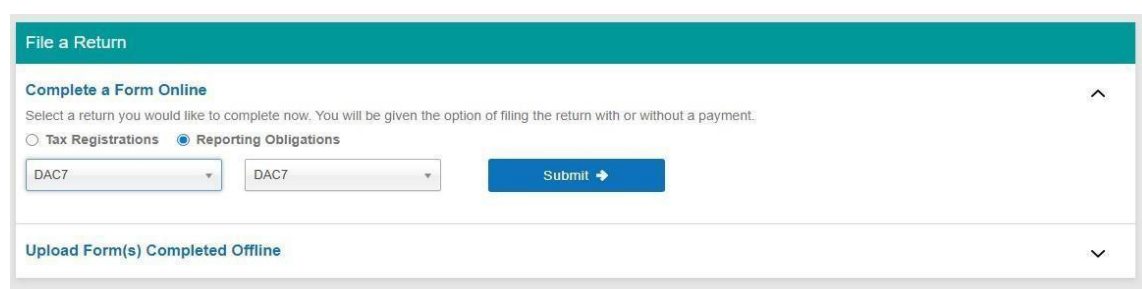
1. General Frequently Asked Questions

Q1. How can filers file DAC7/MRDP returns?

A1. Filers can file via online form, which is an on-screen, step-by-step flow that requires manual user input. There is also the option to file via XML. Files can be generated locally by the filer and uploaded manually through the ROS portal. Finally, we have created an API that will allow users to again generate the files locally, but then upload them all in succession by calling the API.

Q2. What is a nil return?

A2. A nil return is a statement from a filer that they have no reportable sellers to report on. This is also referred to as an Excluded Platform Operator (EPO). This is done through ROS: see figure 1.1 below, Complete a Form Online -> Reporting Obligations -> DAC7 -> Submit. This will bring users to the DAC7 Online Reporting Facility, see figure 1.2 below. There, they should select Online Form -> Nil Return -> EPO -> Enter Reporting Period -> Next.



The screenshot shows the 'File a Return' interface on the ROS portal. The 'Complete a Form Online' section is expanded, showing two radio button options: 'Tax Registrations' and 'Reporting Obligations'. The 'Reporting Obligations' option is selected. Below these options, there are two dropdown menus, both labeled 'DAC7', and a blue 'Submit' button with a right-pointing arrow. Below the 'Submit' button, there is a section titled 'Upload Form(s) Completed Offline' with a downward-pointing arrow.

Figure 1.1 ROS

Q3. What is an assumed nil return?

A3. An assumed nil return is when a filer declares that there will be another platform operator filing on their behalf. This is done by going to ROS and following the instructions as outlined above. This will bring users to the DAC7 Online Reporting Facility. There, they should select Online Form -> Nil Return -> Assumed Nil Return -> Enter Reporting Period -> Next. From here they can enter the details required, including Name and TIN of assuming platform.

Note: DAC7 Foreign Platform Operators should not file an assumed nil return, as the option to assume the filing responsibility for another PO is only available to platforms based in the European Union. FPOs should file on their own behalf.

Q4. What is an assuming PO?

A4. An assuming platform operator is one that is assuming the responsibility to file on behalf of another platform operator (referred to as the assumed). When filing, the assuming platform operator must provide the details of the assumed platform operator under “Other Platform Operator”.

Q5. What is an Excluded Platform Operator? Are they obliged to file a return?

A5. An Excluded Platform Operator (EPO) is a platform operator that does not have reportable sellers and that has provided an annual declaration to that effect to Revenue. EPOs are required to provide this annual declaration by filing a nil return with Revenue. This is done by logging into ROS and following the instructions as outlined in question 2.

The full definition of an EPO can be found on page 9.

This will bring users to the DAC7 Online Reporting Facility. There, they should select Online Form -> Nil Return -> EPO -> Enter Reporting Period -> Next. From here they can enter the details required, including Name and TIN of EPO.

DAC7 Online Report Facility

Do you want to submit via online form or XML?

- ☐ XML File Upload
☒ Online Form

Is This a New Message / Correction Message / Nil Return Message?

- ☐ New
☐ Correction
☒ Nil Return

Nil Return Type:

- ☒ EPO
☐ Assumed Nil Return

* Reporting Period:

Please Select ▼

Back

Save

Next

Figure 1.2 DAC7 Online Report Facility

Q6. What is a Foreign Platform Operator?

A6. Under DAC7, a Foreign Platform Operator (FPO) is an entity that has no presence in Ireland but has reportable sellers in the EU and has elected to file a return on those sellers with Revenue.

To file, FPOs should go to Revenue.ie where we will have a link that directs to a purpose-built FPO registration page. The filer should input their details, including a password that they have created, and submit it. This will be manually assessed by an internal Revenue team who will process the application. Once approved, a notice will be sent to the filer's email address. This will include directions on what next to do and will include a unique password that the filer will use along with the password they already created. This allows them to generate a ROS certificate and access ROS to file their DAC7 returns. The full suite of features will be available to the filer, including MyEnquiries and ROS inbox.

Q7. What schema will Ireland be using?

A7. Ireland is using the schema created by the European Commission and OECD. The same schema is used for both DAC7 and the Model Reporting Rules on Digital Platform Operators (MRDP).

Q8. What should the filer do if the reportable seller's TIN is not known?

A8. If the reportable seller's TIN is not known, then the filer should tick the box beside "unknown" when filling out the online form. If filing via XML, then TIN unknown="true".

Under DAC7 i.e. for EU residents, where the seller is an individual and their TIN is unknown, their place of birth should be entered.

Under the MRDP, where the TIN is unknown, the value "NOTIN" should be entered.

Q9. Are there any forbidden or restricted characters that would cause an XML file to be rejected on ROS?

A9. From 2025, the Latin 9 character set is permitted for filing purposes. The inclusion of any others (e.g. Cyrillic characters) will cause the file to be rejected.

* The following **combinations** of characters are not allowed:

-- /*
&#

Q10. Will I be notified of validation errors?

A10. In case schema validation is broken, the rejection page shows details of up to six errors. If there are more than six schema errors in the uploaded file, they will not be identified until the first six are rectified and the file is uploaded again.

Q11. Will sample schema files be provided?

A11. Yes, these are available on Revenue's [Software Developer page](#) to accompany the TDM and feature each potential eventuality i.e. new, correction, deletion.

Q12. Does Revenue have a test environment for the transmission of data?

A12. Yes, there is a test environment provided for filers at the [XML Validation page](#).

Q13. Will we have a chance to correct our submission after the first submission?

A13. Yes, corrections are allowed. This is done by the same method as the original file, except the filer should choose "correction" instead of "new".

Q14. What is the maximum file size allowed?

A14. 20MB is the largest file allowed to be processed. If the file exceeds this, it must be split into separate files. We encourage files approaching 20MB to be split to ensure they are successfully processed.

Q15. Is there a size limit to the number of filers included in the report?

A15. No, there is no maximum number of records i.e. reportable sellers that can be submitted in each file.

Q16. Will customers/agents receive a notification in their Revenue Record to confirm that they have submitted their DAC7 return and a notice number to confirm that the return has been submitted?

A16. All successful submissions, whether accepted or rejected, are accompanied by an on-screen notification and a message to the filer and agent's (if applicable) ROS inbox.

Q17: What are the file limitations/ size for API transmission? Is there a limit on how many records which can be submitted per API call?

A17: There is the same 20MB file size limitation for both ROS upload and API submission. One file can be submitted per API call.

Q18. Can uploaded files be encrypted for security?

A18. No, files cannot be encrypted, but they are uploaded through the secure ROS environment. Revenue's [ROS security page](#) and [Data protection policy](#) provide further information on the technical measures in place for security of customer data.

Q19. How should I name my file?

A file's name has no impact on acceptance or processing.

However, many platforms find it practical to assign consistent naming conventions to allow easy identification where correction is needed. For example, many RPOs file in a format such as 'IE2023BG1234xyz', 'IE2023NL1234xyz' with the reportable sellers in Bulgaria and Netherlands respectively for 2023 in the files.

Q20: Do I need to provide the financial account identifier for all reportable sellers?

A20: The financial account identifier (FAI) must be provided where it is known to the Reporting Platform Operator. The only exception to this is where the reportable seller is resident in Germany, in which case the FAI should not be provided. This is because Germany has indicated they do not wish to receive this information.

Q21: What should I do if a seller refuses to provide me with the information requested in the due diligence process?

A21: Where the reportable seller does not comply with a request for their information, the RPO must first issue two reminders. After 60 days from the final reminder, the RPO must close the account of the reportable seller and prevent the seller from reopening the account or opening a new account until such time as the necessary information has been provided. See section 8 of Revenue's [Guidance on reporting obligations of platform operators](#) for more information on the process to follow.

Q22: Is a seller a reportable seller if the property rented is outside the EU, or a non-partner jurisdiction for the OECD Model Rules on Digital Platform Operators (MRDP)?

A22: For DAC7 reporting purposes, property rented within the EU should be included on returns, or outside the EU where the seller is resident in the EU. This information will in turn be exchanged by Revenue with the appropriate Member State.

For sellers in MRDP jurisdictions, only property rented in reportable jurisdictions should be returned. For the 2026 reportable period, Canada, New Zealand, the UK and Ireland are reportable jurisdictions for RPOs filing in Ireland.

2. Technical issues

Key Extraction:

If you have specific questions on building the signature for the API calls please contact ROS help.

Split Messages:

DAC7 Initial filings should use DPI401 (New Information) for all files in the initial filing. However in the case of a split file, the first file should have a DocTypeIndic of OECD1 while all subsequent files should use OECD0 (re-send).

This means if submitting 10 files, they should all be DPI401, but the first message should be DPI401 with a DocTypeIndic of OECD1 and the remaining 9 should be DPI401 with a DocTypeIndic of OECD0.

This is extremely important to allow successful processing of messages.

"Structure of a Split Message"

Both full messages and split messages are using the same XML Schema Definition. In order to reduce the complexity during the splitting and reconciliation mechanisms, the system splits the message on the AssumedPlatformOperator and ReportableSeller top-level elements. The association with their child elements cannot be split.

The split message must still contain the associated PlatformOperator top-level element, it will be sent with a DocTypeIndic element set to "OECD0", except for the first one where "OECD1" must be used. This way, a message is always self-contained and requires no further information to be processed."

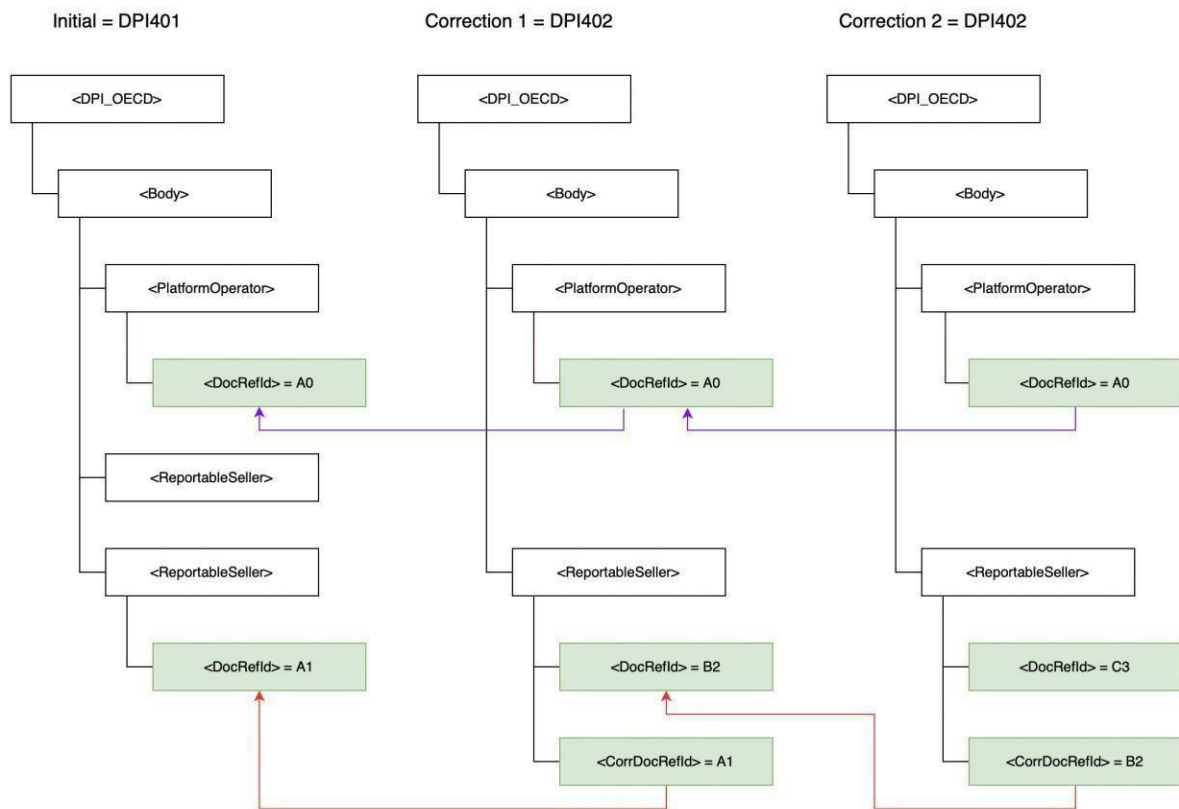
Correction Messages:

Corrections should be filed in the same manner as the initial file i.e. via XML or Online Form. Corrections use DPI402 (Correction) file type and the DocRefId and CorrDocRefId follow the structure below. The Initial files do not have a CorrDocRefId.

Every single MessageRefId and DocRefId needs to be completely unique "in space and time". MessageRefId and DocRefIds needs to be new and unique. CorrDocRefId needs to be the DocRefId of the record being corrected.

When correcting records, it is possible to just combine multiple records into the one file to correct. i.e. . File 1, File 2, File 3 all correctly submitted and accepted. It is possible then to submit 1 file combining records from all 3 files that need correcting, (as long as the original files were all submitted and accepted).

- Important to note: If a file is rejected and there are errors for 2 records, the filer needs to submit the entire file again, with the 2 records corrected, as the original file was rejected in its entirety, not just the 2 records.



Negative Consideration

We accept negative values as the schema doesn't restrict them. There is no technical issue on this.

3. Model Reporting Rules on Digital Platform Operators (MRDP)

Q1. What are the OECD Model Reporting Rules on Digital Platform Operators (MRDP)?

A1. The MRDP is the OECD equivalent of DAC7. It requires digital platform operators to collect and report to tax authorities information on the consideration sellers earned through the rental of property or transportation, the sale of goods and offering personal services.

This information is automatically exchanged between tax authorities which have an agreement in place.

Q2. With which jurisdictions does Ireland have an agreement in place to exchange information?

A2. For the reporting period 2024 & 2025, Ireland has agreements in place with Canada, New Zealand and the United Kingdom. These are the only non-EU jurisdictions to have implemented the MRDP – we expect to enter into further agreements in the future.

Q3. Will the same information be exchanged with all jurisdictions?

A3. No. New Zealand has not opted to sign up to the Optional Extended Scope Module to the MRDP. This means that only information relating to the rental of immovable property and personal services will be exchanged with New Zealand.

Both Canada and the United Kingdom signed the Extended Scope and so will also receive information on sellers resident in their jurisdiction carrying out the relevant activities of the sale of goods or rental of transportation.

Q4. What does this mean for platform operators in Ireland?

A4. You need to carry out due diligence on registered sellers resident in or renting immovable property in Canada, New Zealand or the United Kingdom.

You must then file a return on these sellers by 31 January of the calendar year following the reporting period. As explained in Q2, all categories of information (rental of property, personal services, sale of goods, rental of transportation) should be collected on sellers resident in Canada and the UK. Only rental of immovable property and personal services is relevant to New Zealand.

Q5. What is involved in due diligence?

A5. The MRDP is very similar to DAC7, and this includes the due diligence requirements for Platform Operators. Due diligence procedures are set out in section II MRDP – this is a very important section to read.

Due diligence must be completed by 31 December of the reportable period. The first reportable period is 2024.

Section II(F) of the MRDP states that for sellers that were already registered on the platform when the rules came into effect in the jurisdiction ('pre-existing sellers'), due diligence procedures may instead be completed by 31 December of the second reportable period. Ireland's agreement entered into force on 18 November 2024.

However, for sellers that joined the platform after 18 November 2024 ('new sellers'), due diligence must be carried out by 31 December 2024.

Q5. Can another Platform Operator file a report on my behalf?

A5. Reporting Platform Operator can rely on another Platform Operator to carry out due diligence and reporting obligations on its behalf. Where another PO is resident in a partner jurisdiction, it may carry out due diligence procedures based on substantially similar rules in that jurisdiction.

Q6. How do I file a report for MRDP sellers?

A6. The schema and filing method is the same for DAC7 and MRDP, so the General FAQs above [should](#) be consulted.

Q7. What if I registered with Revenue as a Foreign Platform Operator in 2024 and am now filing in an MRDP jurisdiction?

A7. It is important to note the interaction between DAC7 and the MRDP, as you may have obligations under both, depending what jurisdiction you are resident in.

If you are resident for tax purposes with one of the three jurisdictions that Ireland has an agreement in place with, you are a 'Qualified Non-Union Platform Operator' in line with DAC7 Annex V Section I(A)(5). You are no longer required to file a return with Revenue in respect of Irish sellers, or any sellers resident in Member States with which your jurisdiction has an agreement in place. This is referred to as the 'switch off mechanism', designed to avoid double reporting.

However, if you have reportable sellers based in Member States that do not have an agreement in place with your jurisdiction of residence, you still need to report on these. Additionally, if you are resident in New Zealand, you will need to continue to report on all EU sellers for the relevant activities sale of goods and rental of transportation. This is because New Zealand opted not to collect and exchange this information. If you registered and reported in Ireland in 2024, you may continue to do so, and Revenue will exchange information on reportable sellers with the appropriate Member States.

The obligation is on you to be aware of partner jurisdictions of your country of tax residence to ensure compliance. You will be notified of changes by your tax administration by way of updates to a published list.

Q8. Am I obliged to register as a Platform Operator under the MRDP?

A8. The registration obligations are the same as for DAC7. Information can be found in Revenue's DAC7 [Registration and Filing Guidelines for DAC7 Digital Platform Operators](#). You do not have to register for the MRDP if you already have a live DAC7 registration.

Q9. What is the legal basis for this?

A9. The MRDP was introduced through Finance Act 2023, in [section 891J Taxes Consolidation Act 1997](#).

4. Legislative queries on reporting

Electing to carry out Due Diligence on Sellers:

For DAC7 [[Council Directive \(EU\) 2021/514](#)] purposes

"Seller" means a Platform user, either an individual or an Entity, that is registered at any moment during the Reportable Period on the Platform and carries out a Relevant Activity.

"Active Seller" means any Seller that either provides a Relevant Activity during the Reportable Period or is paid or credited Consideration in connection with a Relevant Activity during the Reportable Period.

So, a Seller becomes an Active Seller when they

provide a relevant activity, or are paid or credited consideration in connection with a relevant activity.

The Due Diligence Procedures are set out in DAC7 Annex V, Section II.

Subparagraph F.2. b) of Section II of the MRDP also applies:

2. Notwithstanding subparagraph F(1), for Sellers that were already registered on the Platform:

a) as of [date of entry into effect of rules in jurisdiction]; or

b) as of the date on which an Entity becomes a Reporting Platform Operator,

the due diligence procedures set out in Paragraphs A through E are required to be completed by 31 December of the second Reportable Period for the Reporting Platform Operator.

Annex V, Section II(G) provides that a Reporting Platform Operator may elect to complete the due diligence in respect of Active Sellers only. There is no obligation placed on the Reporting Platform Operator to advise the competent authority that they have carried out the due diligence on Active Sellers only.

The date of entry into effect of the MRDP in Ireland was the 19 November 2024.

While under both DAC7 and the MRDP an RPO has an extra 12 months to carry out due diligence on existing reportable sellers, it is expected that if due diligence has been completed on existing reportable sellers, details of these reportable sellers would be included in the first return filed with Revenue.

Excluded Platform Operator:

DAC7 Annex V, Section I(A)(3) provides that

“Excluded Platform Operator” means a Platform Operator which has demonstrated upfront and on an annual basis to the satisfaction of the competent authority of the Member State to which, in accordance with the rules laid down in subparagraphs A(1) to A(3) of Section III, the Platform Operator otherwise would have had to report that Platform’s entire business model is such that it does not have Reportable Sellers.

Accordingly, an Excluded Platform Operator with obligations under DAC7 or the MRDP has to register and also advise the competent authority annually that it continues to an Excluded Platform Operator. This can be done by filing a nil return as an EPO on an annual basis.

Notification to Sellers of Information Reported under DAC7:

DAC7 Annex V, Section III(A)(5) provides that

“A Reporting Platform Operator shall also provide the information set out in subparagraphs B(2) and B(3) to the Reportable Seller to which it relates, no later than 31 January of the year following the calendar year in which the Seller is identified as a Reportable Seller.”

Therefore, the reportable seller is to be provided with a copy of the information reported under DAC7 no later than the 31st January. If the DAC7 return is filed before the 31st January the reportable seller can be advised of the information reported after the return is filed as long as the reportable seller is advised of the information reported before the 31st January.

Where a platform operator is aware that there is likely to be a correction to the sellers’ data, they are still obliged to provide the information initially reported by the 31st January rather than wait until an amended return is filed. The information provided to the seller can subsequently be updated in line with the correction filed.