

List of partner jurisdictions for DAC7 and MRDP purposes

Revenue exchanges information on digital platform operators with all other Member States in line with Council Directive (EU) 2021/514 (DAC7). In addition, from 2025 Revenue will exchange the same information with certain third countries, known as Partner Jurisdictions.

A ‘Partner Jurisdiction’ is a jurisdiction with which Ireland has an agreement or arrangement in force for the automatic exchange of the reportable information specified in section III of the Model Reporting Rules on Digital Platform Operators (MRDP) and which is identified as such in a published list. Ireland has agreements in place with the jurisdictions listed in the table below.

Reporting Platform Operators (RPOs) are required to report information on sellers that are resident in or rent a property in one of the jurisdictions listed. Revenue will exchange this information with the relevant jurisdiction.

	DAC7 Exchange Partners
1	Austria
2	Belgium
3	Bulgaria
4	Croatia
5	Cyprus
6	Czech Republic
7	Denmark
8	Estonia
9	Finland
10	France
11	Germany ¹
12	Greece
13	Hungary
14	Italy
15	Latvia
16	Lithuania
17	Luxembourg
18	Malta
19	Netherlands
20	Poland
21	Portugal
22	Romania
23	Slovakia
24	Slovenia
25	Spain
26	Sweden

¹ Germany have indicated that they do not require the provision of financial account identifiers; this information should not be collected on sellers resident in Germany.

	MRDP Partner Jurisdictions²
1	Canada
2	New Zealand ³
3	United Kingdom

New Zealand is only a reportable jurisdiction with regard to the provision of the rental of immovable property or the provision of personal services. New Zealand is not a reportable jurisdiction with regard to the sale of goods or the rental of a means of transportation. Therefore, platform operators should not report information to Revenue in respect of sellers resident in New Zealand who have sold goods or rented transportation.

As other jurisdictions confirm that they are ready to exchange information with Ireland under the MRDP, Revenue will update this list.

² As of 18 December 2024

³ Only Relevant Activities of rental of immovable property and personal services exchanged