List of Reportable Jurisdictions for MRDP purposes

Revenue exchanges information on digital platform operators with all other Member States in line with Council Directive (EU) 2021/514 (DAC7).[1] In addition, since 2025 Revenue has exchanged 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 effect for the automatic exchange of the reportable information specified in section III of the Model Reporting Rules on Digital Platform Operators (MRDP)[2] 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 immoveable property in any Member State or in an MRDP Reportable Jurisdiction. Revenue will exchange this information as appropriate.

A "Reportable Jurisdiction" is a jurisdiction with which Ireland has an agreement or arrangement in effect for the automatic exchange of the information specified in Section III of the MRDP, and which is identified as such in a published list. This document serves as such a published list.

Ireland is also a Reportable Jurisdiction. This is relevant as RPOs should return data on Irish-resident sellers under the MRDP where the seller has rented immovable property in another of the jurisdictions in the table above.

	MRDP Reportable Jurisdictions[3]
1	Canada
2	Ireland
3	New Zealand
4	United Kingdom

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

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, RPOs should not collect or report information to Revenue in respect of sellers resident in New Zealand who have sold goods or rented transportation.

[1] Germany and Sweden have indicated that they do not require the provision of financial account identifiers; this information should not be collected on sellers resident in Germany or Sweden.
[2] See also Model Reporting Rules for Digital Platforms: International Exchange Framework and Optional Module for Sale of Goods
[3] As of 31 August 2026