

# EU Reporting Obligations for Platform Operators

## Part 38-03-31

This document should be read in conjunction with section 891I of the Taxes Consolidation Act 1997, [the Mandatory Automatic Exchange of Information \(Platform Operators\) in the Field of Taxation Regulations 2022 \(S.I. 705 of 2022\)](#) and [Council Directive \(EU\) 2021/514 of 22 March 2021 amending Directive 2011/16/EU on administrative cooperation in the field of taxation](#)

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## 1 Introduction

The Directive on Administrative Cooperation<sup>1</sup> (“DAC”), which was first agreed in 2011, directs the tax administrations of all EU Member States to share certain information with each other. The DAC establishes all the necessary procedures and provides the structure for a secure framework for this cross-border cooperation.

The DAC was amended by Council Directive (EU) 2021/514<sup>2</sup> (“DAC7”) to introduce new reporting obligations for platform operators with respect to certain sellers, along with the automatic exchange of that information. It is intended that the information obtained will assist Member States in addressing the tax challenges posed by the platform economy<sup>3</sup>.

In Ireland, the obligations with respect to the platform economy introduced by DAC7 are provided for by the following legislation –

- Section 891I of the Taxes Consolidation Act 1997 (“TCA 1997”);
- [the European Union \(Administrative Cooperation in the Field of Taxation\) Regulations 2012 \(as amended\)](#); and
- [the Mandatory Automatic Exchange of Information \(Platform Operators\) in the Field of Taxation Regulations 2022](#).

The provisions relating to the reporting obligations placed on platform operators by DAC7 apply from 1 January 2023. This Tax and Duty Manual provides general guidance on the operation of those reporting obligations in Ireland.

## 2 Key definitions<sup>4</sup>

### 2.1 Relevant activity

#### 2.1.1 “Relevant activity”

A relevant activity is any of the following activities that is carried out for **consideration** –

- a. the rental of immoveable property;
- b. the provision of a personal service (refer to [section 4](#));
- c. the sale of goods;
- d. the rental of any mode of transport.

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<sup>1</sup> [Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC](#)

<sup>2</sup> [Council Directive \(EU\) 2021/514 of 22 March 2021 amending Directive 2011/16/EU on administrative cooperation in the field of taxation](#)

<sup>3</sup> Recitals (9) and (18) of [Council Directive \(EU\) 2021/514 of 22 March 2021 amending Directive 2011/16/EU on administrative cooperation in the field of taxation](#)

<sup>4</sup> Annex V Section 1 of [Council Directive \(EU\) 2021/514 of 22 March 2021 amending Directive 2011/16/EU on administrative cooperation in the field of taxation](#)

If a seller is carrying out any of the above activities acting as an employee of a platform operator, or a related entity of that platform operator, then that activity is not considered to be a relevant activity.

A relevant activity is not the offering of, for example, immovable property for rent but the actual rental of the immovable property. This distinction is very important when looking at whether a platform user is a seller for the purposes of DAC7 or not.

### 2.1.2 “Consideration”

Consideration means compensation in any form, net of any fees, commissions or taxes withheld or charged by the reporting platform operator, that is paid or credited to a seller in connection with the relevant activity, the amount of which is known or reasonably knowable by the platform operator.

Consideration includes money, crypto assets, payments in kind, tips, gratuities, goods or services provided to a seller. Where consideration is paid or credited to a seller in any form other than a fiat currency, it should be reported to Revenue in EURO. The conversion rate used should be the annual average conversion rate of the currency in question as indicated by the European Central Bank for the year being the reportable period (see [section 2.3.1](#)).

Consideration is to be aggregated on a quarterly basis in respect of each reportable seller and reported to Revenue by the reporting platform operator in respect of the quarter in which the consideration was or would have been ([section 8](#) relates), paid or credited. Where consideration is credited in relation to a relevant activity which has been carried out for a period which encompasses two or more quarters of a calendar year then it is to be reported in the later quarter.

## 2.2 Reporting platform operators

### 2.2.1 “Platform”

A platform means any software, including a website or a part thereof, and applications, including mobile applications, accessible by users that allows sellers to be connected with those users for the purpose of carrying out a relevant activity either directly or indirectly. In addition, any arrangement for the collection and payment of consideration in respect of a relevant activity is included in the definition of a platform.

Software that, without any further intervention in carrying out a relevant activity, exclusively allows for:

- a. the processing of payments in relation to a relevant activity,
- b. users to list or advertise a relevant activity (refer to [Example 1](#)), or
- c. the redirecting or transferring of users to a platform

is not considered to be within the definition of a platform for the purposes of DAC7.

### 2.2.2 “Platform operator”

A platform operator is an entity that contracts with sellers to make **available all or part** of a platform to those sellers.

### 2.2.3 “Excluded platform operator”

An excluded platform operator is a platform operator that does not have reportable sellers and that has provided an annual declaration to that effect to Revenue via the Revenue Online Service. Evidence to support this declaration must be maintained by the excluded platform operator for a period of six years following the year to which the declaration relates.

### 2.2.4 “Reporting platform operator”

A reporting platform operator is any platform operator, other than an excluded platform operator, that –

- a. Is resident for tax purposes in a Member State or, where a platform operator does not have a residence for tax purposes in a Member State, it satisfies any of the following:
  - i. is incorporated in a Member State;
  - ii. has its place of management (including effective management) in a Member State;
  - iii. has a permanent establishment in a Member State and is not a Qualified Non-Union Platform Operator;

or

- b. does not meet any of the conditions in paragraph (a) above but facilitates the carrying out of a relevant activity by reportable sellers or a relevant activity involving immovable property located in a Member State and is not a Qualified Non-Union Platform Operator.

### 2.2.5 “Qualified Non-Union Platform Operator”

A platform operator –

- a. for which all relevant activities which it facilitates are relevant activities which are covered by an automatic exchange pursuant to an effective qualifying competent authority agreement<sup>5</sup>, and
- b.
  - i. that is resident in a qualified non-Union jurisdiction<sup>6</sup>, or
  - ii. where the platform operator does not have a residence for tax purposes in a qualified non-Union jurisdiction it is incorporated under the laws of a qualified non-Union jurisdiction or has its place of management in a qualified non-Union jurisdiction.

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<sup>5</sup> An “effective competent authority agreement” means an agreement between the competent authorities of a Member State and a non-Union jurisdiction that requires the automatic exchange of information equivalent to that specified in [section 7](#) as confirmed by an implementing act in accordance with DAC7.

<sup>6</sup> A “qualified non-Union jurisdiction” means a non-Union jurisdiction that has in effect an effective qualifying competent authority agreement with the competent authorities of all Member States which are identified as reportable jurisdictions in a list published by the non-Union jurisdiction.

## 2.3 Sellers

### 2.3.1 “Reportable period”

The reportable period for DAC7 means the calendar year in respect of which the reporting relates.

### 2.3.2 “Seller”

A seller is a platform user that is registered at any time in the reportable period on the platform and carries out a relevant activity.

This means that a person who is registered with a platform operator will only become a seller for the purposes of DAC7 when they engage in a relevant activity.

### 2.3.3 “Active seller”

Any seller is considered to be an active seller when, during the reportable period, they either –

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

### 2.3.4 “Excluded seller”

An excluded seller is any seller –

- a. that is a government entity;
- b. that is an entity the stock of which is regularly traded on an established securities market or a related entity;
- c. that is an entity for which the platform operator facilitated more than 2,000 relevant activities by means of the rental of immovable property in respect of a property listing during the reportable period. A property listing for DAC7 purposes means all immovable property units located at the same address, owned or operated by the same owner or operator, as the case may be, and offered for rent on a platform by the same seller; or
- d. for which the platform operator facilitated less than 30 relevant activities by means of the sale of goods and for which the total amount of consideration paid or credited did not exceed €2,000 during the reportable period (refer to [Example 4](#)).

### 2.3.5 “Reportable seller”

A reportable seller is any active seller, other than an excluded seller, that is resident in a Member State or that rented out immovable property located in a Member State.



### 3 Examples relating to key definitions

Many of the key definitions relevant for DAC7 are interlinked. Therefore, in determining whether a platform is a “reporting platform operator”, a user is a “reportable seller”, or an activity is a “relevant activity” it may be necessary to analyse the interaction of the relevant key definitions with each other. Set out below are a number of examples to aid the reader with this analysis.

#### 3.1 Business models

Example 1 sets out three different business models and how the business model, the concept of “consideration” and whether that consideration is “reasonably knowable” impacts on whether that business is or is not within the scope of DAC7. The key determinants with respect to the scenarios are whether the platform operator’s software has knowledge that a “relevant activity” –

- a.) has been carried out **and**
- b.) has been carried out for a consideration which is **knowable or reasonably knowable** to the platform operator.

**Example 1 – Business models, relevant activity, consideration and the concept of “reasonably knowable”**

Platform A hosts third party advertising such that sellers can list relevant activities and their contact details on Platform A. A prospective buyer cannot contact a seller through Platform A directly. Neither the contract for sale nor the payment of consideration are concluded through Platform A. Accordingly, Platform A’s business model is such that it exclusively allows users to list or advertise a relevant activity. Therefore, Platform A is not considered to be within the definition of a “platform” for the purposes of DAC7 (refer to [section 2.2.1\(b\)](#)).

Platform B hosts third party advertising such that sellers can list relevant activities, their contact details and the consideration payable on Platform B. Platform B can facilitate the communication, and in turn the conclusion of an agreement, between the buyer and the seller through their platform. Platform B’s business model may therefore fall within the definition of a “platform operator” however the key determinants are –

- (1) whether Platform B’s software has knowledge that a relevant activity is carried out, and
- (2) whether the consideration is knowable or reasonably knowable to Platform B.

Under Platform B’s business model, the consideration for the relevant activity is not collected through Platform B. Platform B does not withhold or receive a fee, commission or impose tax set in reference to the consideration paid to the seller for the relevant activity nor does it commit to providing a refund or other form of buyer protection in respect of the relevant activity.

Accordingly, where the final consideration paid to the seller is different to the amount of consideration that was stated in the original listing, the final consideration may not be knowable or reasonably knowable to Platform B. Where Platform B’s software cannot make such a determination, the definition of “relevant activity” and by extension the definition of “platform” for the purposes of DAC7 is not met.

Platform C hosts third party advertising such that sellers can list relevant activities, their contact details and the consideration payable on Platform C. Platform C facilitates the contract between the buyer and the seller through their platform along with the payment of the consideration for the relevant activity. Platform C’s business model is such that its software has knowledge when a relevant activity is carried out and the consideration is knowable (or reasonably knowable) to Platform C. Platform C is therefore within the definition of a “platform” for the purposes of DAC7.

**Example 2 – Business model indirectly allowing sellers to be connected to other users for the purpose of carrying out “relevant activities” (refer to [section 2.1.1](#))**

Platform XYZ hosts third party advertising such that sellers can list relevant activities on Platform XYZ. When users of Platform XYZ purchase such services via Platform XYZ the user contracts only with Platform XYZ who in turn contracts with the sellers of the services in its own name. The users and sellers utilising Platform XYZ never enter a direct contractual relationship with each other.

As Platform XYZ indirectly allocates opportunities for sellers to provide services that are within the definition of a relevant activity to users, Platform XYZ is within the definition of a “platform” for the purpose of DAC7.

### 3.2 Consideration

The following examples relate to the reporting of consideration (refer to [section 2.1.2](#)).

**Example 3 – Amount of consideration to be reported**

Ann sells jewellery online via Platform 123. Each item of jewellery sells for €100 and Ann pays a €10 fee to Platform 123 for each sale. Platform 123 take €90 into account for reporting purposes for each sale Ann makes.

**Example 4 – Consideration to be taken into account for the purposes of the definition of “excluded seller” (refer to [section 2.3.4](#))**

Ann sells 25 items of jewellery on Platform 123 during 2023. As in Example 2 each item of jewellery sells for €100 and Ann pays a €10 fee to Platform 123 for each sale. Platform 123 take €90 into account for each sale when establishing if Ann is an “excluded seller” for 2023.

**Example 5 – Application of “excluded seller” for the sale of goods**

John sells goods to customers via Platform 123. The definition of “excluded seller” has the following application to John for the years 2022 – 2025:

Year	Number of sales	Total consideration	Excluded seller?
2022	2	€2,200	No
2023	35	€1,000	No
2024	35	€2,500	No
2025	15	€1,500	Yes

John is a reportable seller (and not an “excluded seller”) for 2022, 2023 and 2024.

**Example 6 – Split consideration payments**

John rents a property to customers through Platform ABC. John earned €5,000 from the rental of the property during 2023 and is a reportable seller for the year.

John pays a fee of 5% of the consideration earned to Platform ABC. In addition, John privately arranges cleaning services for the property at a fee of 10% of the consideration earned. The cleaning service provider does not use Platform ABC to arrange relevant activities and is not considered a reportable seller of Platform ABC. John requests that Platform ABC, who processes the payment of consideration, pay the cleaning fee directly from the consideration he earns to the cleaning service provider.

Although Platform ABC split the payment of the consideration earned by John between his bank account and the bank account of the cleaning service provider, the details of which were provided to Platform ABC by John, John remains the reportable seller for 2023 with respect to the €5,000 less the fee he pays to Platform ABC. The cleaning service provider is not using Platform ABC to carry out relevant activities, this service has been arranged privately by John.

In relation to John for 2023 Platform ABC should report consideration of €4,750 (€5,000 less 5% fee (€250) to Platform ABC) broken down as follows –

- €4,250 under John's name and the financial account identifier linked to John's bank account, and
- €500 under John's name and the financial account identifier linked to the cleaning service provider's bank account along with the name linked to that account as provided by John to Platform ABC.

**Example 7 – Incentives to sign up to platform/consideration not paid directly by customer to seller**

Platform ABC is a platform that connects suppliers of cleaning services to customers. Platform ABC provides customers with 2 hours free cleaning when they initially sign up to the platform. Platform ABC compensates the supplier of the cleaning service for these 2 hours cleaning. As the supplier of the cleaning service is receiving consideration for the service, the service they are providing is reportable for the purposes of DAC7. The person receiving the benefit of the service does not have to be the one providing the consideration for the service to be reportable.

## 4 “Personal service”

Personal service means a service involving time or task-based work performed by one or more individuals, acting either independently or on behalf of an entity, and which is carried out at the request of a user, either online or physically offline after having been facilitated via a platform.

A wide range of services are considered to be personal services including services provided by a tradesperson, tutoring, transportation, delivery services and professional services provided they are carried out at the **specific request** of a user.

Personal services fall into two categories –

1. Services carried out online and therefore capable of being delivered to users anywhere in the world. Examples of these services can include tutoring, consultations and IT services.
2. Services which are facilitated through a platform but are carried out offline. Examples of these services can include transportation, delivery services, housekeeping, renovation work and in person counselling.

As the definition of a personal service includes the requirement that the service is carried out at the **request** of a user it implies that the service is to some extent adapted to the requirements of the user who has requested it. It follows that access to non-customised pre-recorded digital content is generally not provided to a user based on a specific request from that user. Therefore, it would generally not be considered to be within the definition of a personal service for the purposes of DAC7. The same logic applies to services that operate according to a predetermined timetable that is independent from a request of a user of that service.

In certain situations, transactions can involve elements of both the sale of goods and the provision of a personal service. If a transaction involves elements of both the sale of goods and the provision of a personal service and both elements can be readily identified separately by a reporting platform operator, then each component should be reported separately.

Additionally, there may be situations where a service is carried out which involves elements which are considered to be personal services and elements which are not within the scope of that definition and therefore not subject to reporting. In that scenario if a reporting platform operator can readily split the service into those that are personal services and those that are not, the reporting platform operator may report only in respect of the personal services component. Where the components cannot be readily separated then the entire transaction should be reported unless the reportable component is purely ancillary to the non-reportable element.

Some examples of specific services and how they interact with the definition of personal services are outlined below.

**Example 8 – Entity engaging an individual to provide the personal service**

ABC Ltd provides transportation services, facilitated via Platform 123, by relying on individual drivers providing the service. ABC Ltd will be considered to be providing a personal service involving transportation.

**Example 9 – Crowd work arrangements**

A user engages, via Platform 123, the services of multiple sellers to build a website. The various tasks involved are split across the sellers, each task meets the definition of a personal service. Each seller and the personal service they are providing to the user should be reported separately.

**Example 10 – Provision of long-term services**

An online personality engages, via Platform 123, a freelance video editor. These editing services are provided to the online personality throughout the year. As there is no legally recognised employment relationship between the online personality and the freelance video editor the editing of the videos is considered to be the provision of a personal service.

**Example 11 – Personal service simultaneously provided to multiple users**

A seller provides a language class, facilitated by Platform 123, through an online medium to a group of five users who request a customised language class to address their specific needs. The provision of this service constitutes a personal service between the seller and each of the users where the classes are customised for the particular requirements of the 5 individuals.

**Example 12 – Provision of digital content**

John records and presents a weekly episode of a podcast which is provided to listeners via a platform. This service is not considered to be a personal service as it is not provided at the request of a specific listener(s) and no consideration is paid or credited to John for access to the content.

In addition, John records and presents a second weekly episode of the podcast for a cohort of listeners who specifically subscribe for access to these episodes, the option is available for those subscribers to make donations to John (or at times a charity which John chooses) for the creation of the episodes. This service is not considered to be a personal service even though consideration could be paid to John as the episodes are not created at the request of a specific listener(s).

John also records personalised messages at the request of a person or a group of people for payment of a fee. This service is considered to be a personal service as the messages are recorded following a specific request and consideration is paid to John for this service.

**Example 13 – Provision of education**

Mary teaches English as a foreign language. Mary creates and delivers, via a platform, once off online lectures. Tickets can be purchased to view the lecture live or access the content of the lecture at a later time. In either case Mary has not created and delivered the content of the lecture at the request of a specific user(s) so it is not considered to be a personal service. In some instances, Mary makes available a question and answer service throughout certain aspects of the lecture, as the question and answer facility is supplementary to the overall content of the lecture it does not alter the treatment.

Mary also provides one on one or small group language classes via a platform, the user(s) pay Mary a fee. This is considered to be a personal service as the classes are provided at the request of the user(s) and consideration is paid to Mary.

**Example 14A – Tour guide experience: non-customised**

John is a tour guide who delivers a tour that has a set itinerary/agenda. John offers the same tour to multiple groups. If John is not available an alternate guide may provide the tour. The groups can vary in size from 1 to a large number.

Each tour has the same general agenda and itinerary. The customer/tour group does not get to design the tour in advance or while on the tour. While John and his alternate may have slightly different delivery content, it is still broadly the same itinerary/agenda for the tour.

While the customers/tour group might ask different questions, the content being delivered is generally uniform and not designed for that specific customer/tour group alone. The answers to questions or discussion on particular areas is supplementary to the overall content of the tour and therefore as it was neither created or delivered for a specific user this would not be a personal service.

**Example 14B – Tour guide experience: customised**

Mary is a tour guide. She offers bespoke 1:1 tours to customers. The customer gets to decide the tour venues, the specific areas of interest and the specific points to be discussed on the tour. The tour is designed as a bespoke experience for that particular customer. The provision of this service would constitute a personal service.

**Example 15 – Sale of artwork**

John is an artist who sells artwork to buyers via a platform. Buyers can commission John to create artwork exclusively for them. The creation and sale of those pieces by John to the buyer who has commissioned them is considered to be the provision of a personal service as the artwork is created on request for a fee.

## 5 Platform operators' registration obligations

### 5.1 EU based platform operators

A platform operator that –

- a. is resident in Ireland,
- b. is incorporated in Ireland,
- c. has a place of management in Ireland, or
- d. has a permanent establishment in Ireland and is not a qualified non-union platform operator,

must register<sup>7</sup> with Revenue for the purposes of DAC7 by –

- a. 30 November 2023, or
- b. if later, the last day of the month following the month in which one of the conditions above is first satisfied. For example, a platform operator becomes resident in Ireland on 5 May 2024 then they are required to register with Revenue for the purposes of DAC7 by 30 June 2024.

Where a platform operator meets the above conditions but also meets the conditions to register in another EU Member State(s) then that platform operator must elect which State to register in.

Where the platform operator elects to register in Ireland then they must notify the competent authority of the other Member State(s) in which they also meet the above conditions that they have elected to register in Ireland. This should be done by the last day of the month following the month in which the platform operator elected to register in Ireland.

If the platform operator elects to register in another Member State then they must inform their local Revenue branch in writing by –

- a. 30 November 2023, or
- b. if later, the last day of the month following the month in which the election was made.

### 5.2 Non-EU based platform operators

Where a platform operator is not required to register with Revenue or in another Member State as outlined in [section 5.1](#), but it either facilitates the carrying out of a relevant activity by reportable sellers or a relevant activity involving immovable property located in a Member State, then it must register with Revenue for the purposes of DAC7 by –

- a. 30 November 2023, or
- b. if later, the last day of the month following the month in which the platform operator first facilitates the carrying out of a relevant activity by a reportable seller or a relevant activity involving immovable property located in a

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<sup>7</sup> The Revenue DAC7 registration portal will open on 1 November 2023.



Member State. For example, a platform operator first facilitates the carrying out of a relevant activity by a reportable seller on 5 May 2024 then they are required to register with Revenue for the purposes of DAC7 by 30 June 2024.

Once registered Revenue will issue a Platform Operator ID to the non-EU based platform operator.

A non-EU based platform operator is not required to register with Revenue as set out above if that platform operator has registered in another Member State for the purposes of DAC7 and has received a Platform Operator ID, that has not been revoked, from that other Member State.

### 5.3 De-registration obligations in Ireland

Where a platform operator, or former platform operator, is registered with Revenue for the purposes of DAC7 and they no longer meet the conditions for DAC7 registration in Ireland they should de-register. Where this applies the platform operator should de-register with Revenue by the last day of the month following the month in which the DAC7 registration conditions cease to apply. Where a platform operator does not de-register their DAC7 registration with Revenue in these circumstances they are open to a compliance intervention where no DAC7 return is subsequently filed.

### 5.4 Platform operator de-registered in another EU Member State electing to re-register in Ireland

A platform operator that has been de-registered by the competent authority of another EU-Member State will not be permitted to register with Revenue as a platform operator until they have fulfilled their DAC7 reporting obligations, in full, in that other EU Member State or any other Member State in which it has or had DAC7 reporting obligations.

## 6 Platform operators' information collection and due diligence obligations

### 6.1 Information collection obligations

#### 6.1.1 Sellers who are individuals

A reporting platform operator must collect the following information from all sellers, other than excluded sellers, on their platform who are individuals–

- a. first and last name;
- b. primary address;
- c. any TIN issued to that seller including the Member State of issuance of each TIN, where a TIN is not available the then place of birth of that seller is sufficient;
- d. the VAT number of the seller, where available;

- e. date of birth

#### 6.1.2 Sellers who are entities

A reporting platform operator must collect the following information for all sellers, other than excluded sellers, on their platform who are entities –

- a. legal name;
- b. primary address;
- c. any TIN issued to that seller including the Member State of issuance of each TIN;
- d. the VAT number of the seller, where available;
- e. business registration number;
- f. if the seller carries out relevant activities through a permanent establishment then the Member State(s) where that permanent establishment is located.

#### 6.1.3 All sellers other than excluded sellers

In addition to the information outlined at section [6.1.1](#) and [6.1.2](#), a reporting platform operator is required to collect the following information from all sellers, other than excluded sellers, involving the rental of immovable property –

- a. the address of each property listing;
- b. where available, the Eircode of the property or properties located in Ireland or the land registration number or equivalent under the national law of the Member State where the property is located if the property is located outside Ireland;
- c. where the reporting platform operator has facilitated more than 2,000 relevant activities by means of the rental of a property listing for the same seller that is an entity then the reporting platform operator must collect supporting information that the property listing is owned by the same owner.

#### 6.1.4 Excluded sellers

Reporting platform operators are not required to collect the information outlined in sections [6.1.1](#), [6.1.2](#) and [6.1.3](#) for excluded sellers (refer to [section 2.3.4](#)).

A reporting platform operator can use their own records or publicly available information to ascertain the status of sellers who fall into the below categories of excluded sellers –

- a. Governmental entities;
- b. An entity the stock of which is regularly traded on an established securities market or a related entity of an entity the stock of which is regularly traded on an established securities market.

Alternatively, a reporting platform operator can obtain a declaration from those sellers stating they fall into those categories. A reporting platform operator can only rely on a declaration when they have no reason to believe or evidence that the declaration is incorrect.

With respect to the below categories of sellers a reporting platform operator may rely on their own records to ascertain the status of the seller –

- c. An entity which the platform operator has facilitated more than 2,000 relevant activities by means of the rental of immovable property in respect of a property listing during the calendar year;
- d. A seller which the platform operator facilitated less than 30 relevant activities by means of the sale of goods and for which the total amount of consideration paid or credited did not exceed €2,000.

#### 6.1.5 Collection of TINs and business registration numbers

A reporting platform operator is not required to collect a TIN or business registration number from a seller in the following situations –

- a. If the Member State of residence of the seller does not issue a TIN or business registration number to the seller;
- b. If the Member State of residence of the seller does not require the collection of a TIN issued to the seller (see [Appendix 1](#) for details of the Member States that have indicated that they do not require the collection of TIN for their residents).

## 6.2 Due diligence obligations

### 6.2.1 Verification of seller information

A reporting platform operator is required to determine the reliability of the information collected under [section 6.1](#) using all information and documents available to the reporting platform operator in its own records. By way of exception a reporting platform operator is not required to verify the information collected under paragraph f. of [section 6.1.2](#)<sup>8</sup>.

### 6.2.2 Determining the residence of a seller

A reporting platform operator is required to use the following information to determine the residence of a seller –

- Primary address: a reporting platform operator should consider a seller to be a resident in the Member State of the seller's primary address.
- Issuance of TIN: where different from the Member State of the seller's primary address a reporting platform operator should consider a seller resident also in the Member State of issuance of the TIN.
- Permanent establishment: where a seller has provided information in relation to the existence of a permanent establishment a reporting platform operator should consider a seller resident also in the Member State specified by the seller.

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<sup>8</sup> Paragraph C, Section II of Annex V of the DAC.

### 6.3 Timing of information collection and due diligence obligations

A reporting platform is required to comply with the requirements set out in sections [6.1](#) and [6.2](#) by 31 December of a reportable period.

However, for sellers that were already registered on a platform as of 1 January 2023, or as of the date that an entity becomes a reporting platform operator, then the requirements are to be satisfied by 31 December of the second reportable period for the reporting platform operator.

**Example 16**

ABC Ltd is a reporting platform operator on 1 January 2023.

ABC Ltd is required to complete the due diligence procedures on sellers that were registered with it as of 1 January 2023 by 31 December 2024.

ABC Ltd is required to complete the due diligence procedures on all other sellers by 31 December 2023.

Although ABC Ltd have until 31 December 2024 to complete the due diligence procedures for sellers registered as of 1 January 2023 it is expected that information will be reported on those sellers on 31 January 2024 where the due diligence procedures have been completed.

Alternatively, where ABC Ltd completes the due diligence procedures for sellers that were registered with it as of 1 January 2023 in 2024, then it would report on those sellers on 31 January 2025.

**Example 17**

XYZ Ltd is considered a reporting platform operator on 15 April 2024.

XYZ Ltd is required to complete the due diligence procedures on sellers that were registered with it as of 15 April 2024 by 31 December 2025.

XYZ Ltd is required to complete the due diligence procedures on all other sellers by 31 December 2024.

Although XYZ Ltd have until 31 December 2025 to complete the due diligence procedures for sellers registered as of 15 April 2024 it is expected that information will be reported on those sellers on 31 January 2025 where the due diligence procedures have been completed by 31 December 2024.

A reporting platform operator may rely on the due diligence procedures conducted in respect of previous reportable periods. This is provided that the collected seller information has been either collected and verified or confirmed within the last 36 months, and the reporting platform operator does not have reason to know that the information has become unreliable or incorrect.

Where a reporting platform operator has reason to know that any information collected from a seller (as set out under [section 6.1](#)) is incorrect by virtue of information provided by the competent authority of a Member State in a request concerning a specific seller, it should request the seller to correct information items that were found to be incorrect. The reporting platform operator should also request that the seller provides supporting documents, data or information which is reliable, and of independent source, such as a valid government issued identification document or recent tax residency certificate.

## 6.4 Application of information collection and due diligence obligations

A reporting platform operator may elect to complete the due diligence requirements for active sellers (refer to [section 2.3.3](#)) only.

## 6.5 Third parties fulfilling the information collection and due diligence obligations

A third-party service provider or another platform operator (with respect to the same platform) may fulfil the collection of information and due diligence requirements for a reporting platform operator. The responsibility for the completion of those requirements remains with the reporting platform operator.

In the context of data protection where a third-party service provider or another platform operator is carrying out these obligations for a reporting platform operator they should be acting as a data processor and not a joint controller of the data. In addition, all GDPR requirements<sup>9</sup> must be adhered to.

# 7 Platform operators' information reporting obligations

A reporting platform operator must file a return with Revenue by 31 January each year. The return filed on 31 January relates to the previous calendar year. This section sets out the information that a reporting platform operator is required to include in their return.

## 7.1 Platform information

With respect to information relating to platforms each reporting platform operator must return the following information –

- a. name;
- b. registered office address;
- c. TIN;
- d. platform operator ID, if relevant,;
- e. business name for each platform for which the reporting platform operator is reporting.

## 7.2 Reportable seller information

With respect to reportable sellers a reporting platform operator must return the following information –

- a. The information collected as set out in [section 6.1](#);
- b. the financial account identifier, if available to the reporting platform operator and if the Member State of residence of the reportable seller is not listed in [Appendix II](#) to this manual;

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<sup>9</sup> Article 1(18) of [Council Directive \(EU\) 2021/514 of 22 March 2021 amending Directive 2011/16/EU on administrative cooperation in the field of taxation](#)

- c. the name of the holder of the financial account to which the consideration is paid or credited, to the extent available to the reporting platform operator, where the name is different from the name of the reportable seller along with any other financial identification information available to the reporting platform operator with respect to that account holder;
- d. each Member State in which the reportable seller is resident;
- e. the total consideration paid or credited during each quarter of the calendar year and the number of relevant activities carried out to which that consideration relates;
- f. any fees, commissions or taxes withheld or charged by the reporting platform operator during each quarter of the calendar year.

The information to be reported should be amalgamated on a quarterly basis in respect of each reportable seller.

### 7.3 Information for a relevant activity involving immoveable property rental

For reportable sellers renting out immovable property the following additional information is to be returned –

- a. the address of each property listing and, where available, the Eircode of the property for properties located in Ireland or the respective land registration number or its equivalent under the national law of the Member State where the property is located, if the property is located outside Ireland;
- b. the total consideration paid or credited during each quarter of the calendar year and the number of relevant activities provided with respect to each property listing;
- c. the number of days each property listing was rented during the calendar year and the type of each property listing, where available.

### 7.4 Reporting on behalf of another reporting platform operator

A reporting platform operator can report the information outlined above on behalf of another reporting platform operator. In this scenario the reporting platform operator which has not reported the information must –

- a. keep proof, in the form of documentary evidence, that the required information has been reported, and
- b. declare to Revenue, through the Revenue Online System, by the annual reporting date that another reporting platform operator is reporting the required information on their behalf.

**Example 18 – Platform operator group**

Red Group has local subsidiaries in a number of EU jurisdictions that facilitate relevant activities. The platform which is utilised by the subsidiaries for this purpose is owned by Red Group's EU headquartered company, Red Ltd, which grants access to the platform to the local subsidiaries. Red Ltd and the local subsidiaries each fall within the definition of a reporting platform operator and therefore have DAC7 registration and reporting obligations.

Crimson Ltd, the Irish incorporated subsidiary of Red Group, has registered with Revenue for the purposes of DAC7 and is due to report the required information by 31 January 2024 for the 2023 reportable period. Red Ltd will, however, be filing the same information as Crimson Ltd for the same reportable period. In these circumstances, Crimson Ltd can opt to not report the required information in Ireland for the reportable period where it makes a declaration to Revenue, via the Revenue Online System, in advance of 31 January 2024 that Red Ltd has reported the same information and it has proof that the information has been reported by Red Ltd.

## 7.5 Communication with reportable sellers

A reporting platform operator must, at the time of requesting the information, advise the reportable seller that the information provided by the reportable seller under the provisions of sections [7.2](#) and [7.3](#) [if applicable] will be exchanged for the purposes of DAC7.

A reporting platform operator that is relying on documents or information already contained in its searchable electronic records in order to obtain the information required for the purposes of sections [7.2](#) and [7.3](#) [if applicable] shall advise the reportable seller of the information that will be exchanged for the purposes of DAC7 when the seller is identified as a reportable seller.

A reporting platform operator must also provide, to the reportable seller to whom it relates, details of the information exchanged for the purposes of DAC7 no later than 31 January of the year following the reportable period to which the information relates.

## 8 Procedures to follow when a reportable seller has not provided the necessary information

Where a reporting platform operator has requested the necessary information to meet their DAC7 obligations from a reportable seller and that reportable seller fails to provide the requested information then the reporting platform operator must issue two reminders, in writing, to the reportable seller requesting the necessary information.

If 60 days have passed from the date of issuance of the second reminder and the necessary information remains outstanding then the actions set out in section [8.1](#) or [8.2](#), as applicable to the reporting platform operator, must be carried out by the reporting platform operator.



**Example 19**

Reporting platform operator XYZ Ltd requested DAC7 related information from Mr Jones, a reportable seller on XYZ Ltd, on 1 February 2024.

The requested information was not provided so XYZ Ltd sent a reminder to Mr Jones on 1 March 2024 and on 1 April 2024.

Mr Jones provided the requested information to XYZ Ltd on 15 May 2024. The actions outlined in sections [8.1](#) and [8.2](#) do not need to be followed by XYZ Ltd in relation to Mr Jones.

## 8.1 Reporting platform operator that processes the payment of consideration

Where the business model of the reporting platform operator is such that it processes the payment of consideration for reportable sellers then the following procedures are to be followed where a reportable seller has not provided the necessary information for DAC7 reporting purposes and 60 days have passed from the date of issuance of the second written reminder.

The reporting platform operator must –

1. withhold any payment of consideration due to the reportable seller,
2. prevent the reportable seller from connecting with users of the platform for the purposes of arranging new relevant activities including suspending the account of the reportable seller, where appropriate, and
3. prevent the reportable seller from opening a new account on the platform.

The above procedures are to stay in place until the reportable seller has provided the necessary information. If the necessary information has not been provided within 24 months of the 60-day period from the issuance of the second written reminder, then the reporting platform operator must –

1. pay any consideration to the reportable seller that has been withheld,
2. close the account of the reportable seller, and
3. prevent the reportable seller from reopening the account or opening a new account until such time as the necessary information has been provided.

**Example 20**

Reporting platform operator ABC Ltd requested DAC7 related information from Mrs Smith, a reportable seller on ABC Ltd, on 1 February 2024.

The requested information was not provided so ABC Ltd sent a reminder to Mrs Smith on 1 March 2024 and 1 April 2024.

Mrs Smith failed to provide the requested information therefore, on 1 June 2024 ABC Ltd, who processes the payment of consideration for reportable sellers, withheld payment of €500 which was due to Mrs Smith, suspended the account of Mrs Smith and prevented Mrs Smith from opening a new account on ABC Ltd.

If Mrs Smith does not provide the requested information by 1 June 2026 then ABC Ltd must refund the €500 that was withheld to Mrs Smith, close Mrs Smith's account on ABC Ltd and prevent Mrs Smith reopening that account or opening a new account until the requested information has been provided.

If Mrs Smith provides the requested information to ABC Ltd prior to 1 June 2026 then ABC Ltd must pay the €500 that was withheld to Mrs Smith, lift the suspension on Mrs Smith's account or allow Mrs Smith to open a new account if this option is available to sellers on ABC Ltd.

## 8.2 Reporting platform operator that does not process the payment of consideration

Where the business model of the reporting platform operator is such that it does not process the payment of consideration for reportable sellers then the following procedures are to be followed where a reportable seller has not provided the necessary information for DAC7 reporting purposes and 60 days have passed from the date of issuance of the second written reminder.

The reporting platform operator must –

1. close the account of the reportable seller, and
2. prevent the reportable seller from reopening the account or opening a new account until such a time as the necessary information has been provided.

### **Example 21**

Reporting platform operator 123 Ltd requested DAC7 related information from Mr Reid, a reportable seller on 123 Ltd, on 1 February 2024.

The requested information was not provided so 123 Ltd sent a reminder to Mr Reid on 1 March 2024 and 1 April 2024.

Mr Reid failed to provide the requested information therefore, on 1 June 2024, 123 Ltd, who does not process the payment of consideration for reportable sellers, closed Mr Reid's account on 123 Ltd and prevented Mr Reid from reopening the account or opening a new account until the requested information was provided.

## 9 Interaction of DAC7 reporting with other domestic filing obligations

Section 891(19) of the Taxes Consolidation Act 1997 (“TCA 1997”) provides that a reporting platform operator is not required to report under section 888 (returns by letting agents and managers of premises, Form 8-3) and section 890 (returns by persons in receipt of income belonging to others, Form 8-2) TCA 1997<sup>10</sup> if they have fulfilled their DAC7 reporting obligations.

The Form 46G reporting, return of payments for services rendered, differs in scope to that of DAC7 reporting so the obligation to make these returns remains.

## 10 Penalties

A penalty of €19,045 is applicable where a reporting platform operator –

- a. fails to make a return of the information set out in [section 7](#) or
- b. makes an incorrect or incomplete return of the information set out in [section 7](#).

In addition, a further penalty of €2,535 is applicable for each day a return remains outstanding under paragraph (a).

A penalty will not be imposed on a platform operator in relation to a failure under paragraph (b) above where the failure is solely due to a reportable seller not providing the necessary information to the platform operator to meet their DAC7 obligations and the platform operator has complied with the procedures outlined in [section 8](#) with respect to that reportable seller.

## 11 Maintaining records

A reporting platform operator is required to keep records of the procedures applied and information relied upon in order to comply with their DAC7 obligations for a period of 6 years from the end of the year in which the procedures were applied or information was relied upon.

## 12 Data Protection

Reporting platform operators are considered to be data controllers when, acting alone or jointly, they determine the purposes and means of the processing of personal data within the meaning of Regulation (EU) 2016/679<sup>11</sup>. In this context each reporting platform operator should carry out their own data protection impact assessment and ensure they meet all of their data protection obligations.

For example, each reporting platform operator shall

- a. inform each reportable seller, who is an individual, that information relating to that individual will be collected and processed,

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<sup>10</sup> [Tax and Duty Manual Part 38-03-13](#) provides further detail on these reporting obligations.

<sup>11</sup> Article 1(18) of [Council Directive \(EU\) 2021/514 of 22 March 2021 amending Directive 2011/16/EU on administrative cooperation in the field of taxation](#)

- b. provide to each reportable seller, that is an individual, all information that the individual is entitled to from the data controller in sufficient time for that individual to exercise his/her data protection rights and, in any case, before the information is reported, and
- c. inform each reportable seller, that is an individual, of the consideration which is reported under their name.

## Appendix I

To date, no Member States have indicated that they do not require the collection of a TIN or business registration number for sellers resident in their jurisdiction.

## Appendix II

To date, the component authorities of the following Member States have published details that outline that it does not intend to use the financial account identifier of reportable sellers' resident in their jurisdiction for the purposes of DAC7 –

1. Germany

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## Appendix III – Schedule of material changes

July 2023:

Created

October 2023:

Updates:

- Section 2.1.2: Currencies should be converted to EURO using the annual average conversion rate as indicated by the European Central Bank.
- Section 3.1: Insertion of example relating to a business model indirectly connecting sellers and users via the platform.
- Section 5.1: Update to the registration portal opening date.
- Section 5.1: Insertion of obligation that a platform operator must inform other Member State (if applicable) of their election to register in Ireland.
- Section 5.3: Insertion of de-registration obligations in Ireland.
- Section 5.4: Insertion of obligations when a platform operator has been de-registered in another Member State and is looking to register in Ireland.
- Section 7.5: Clarification of a platform operator's obligations in relation to their communications with sellers.
- Section 12: Insertion of new section on data protection.