

Overview of Digital Platform Reporting Obligations in the EU

After our publication on Belgium's digital platforms reporting obligations (which you may read [here](#)), the WTS Global Digital Tax Law Center has analyzed whether other EU Member States have implemented a similar requirement.

To answer this question, we have reached out to our local WTS Global member firms and hereby we present you the results of this survey.

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Austria¹

Does your country already have a digital platform reporting obligation implemented in its domestic law?³

Yes.

Does this concern the provision of services and/or goods?

Both.

Which situation falls in scope?⁴

B2C.

Which type of information must be disclosed?

- The name, postal address and e-mail address or website of the underlying service provider(s) and supplier of goods;
- the VAT identification number or national tax identification number of the underlying service provider and supplier (if available);
- the bank account or virtual account number of the underlying supplier (if available);
- a description of the goods or services (e.g. the name 'sporting goods' is sufficient as a description);
- the fee paid for the service or the value of the goods or services (i.e. before they deduction of any user fees charged by the platform);
- the place where the delivery of goods ends or, in the case of services, information on the determination of the place of the service provider(s);
- the time at which the delivery of goods or service is carried out or, if the information on this time is not available, the time of ordering;
- the uniquely assigned order or transaction number.
- If a platform supports the renting of land for residential or camping purposes or accommodation in furnished living and sleeping quarters, then the postal address as well as the duration of the stay or rental known to the platform and the number of persons staying overnight must also be recorded. If the number of persons staying overnight is not known to the platform, then the number and type of beds booked must be recorded.

When must such a report be filed?

The records must be submitted electronically by 31 January of the following year if the total value of the sales to be recorded exceeds 1,000,000 euros in the calendar year. All other platforms must submit the records electronically only upon request by the tax authority.

Belgium²

Yes.

Only Services.

C2C and C2B.

The known identity of the service provider, fiscal number or (if they do not have one) full name and address, the date the activity on the platform was launched or terminated, the description of the services provided by the user, the gross amount of the transactions carried out by the user through the platform, if applicable broken down according to the nature of the service provided and - if appropriate - the amount and nature of any sums retained.

The information needs to be submitted to the Belgian tax authorities by 31 March of the year following the year for which the information is provided in the (annual) report.

¹ More information can be found on www.usp.gv.at | ² More information can be found on <https://financien.belgium.be/> | ³ Note that this overview does not refer to DAC7, as the directive only has to be transposed by 01.01.2022 if accepted by the EU Member States (click [here](#) for the current state of such proposal). | ⁴ In this section, "C" stands for a non-VAT taxable person in respect of its outgoing activities while "B" stands for being a VAT taxable person for its outgoing activities.

	Bulgaria ¹	Croatia	Cyprus
<i>Does your country already have a digital platform reporting obligation implemented in its domestic law?</i>	Bulgaria has a similar reporting obligation that is however not directed at platforms but at online stores (i.e. to those persons who sell goods or services online), regardless of whether they use their own domains or they sell via a platform.	No.	No.
<i>Does this concern the provision of services and/or goods?</i>	Both.	N/A.	N/A.
<i>Which situation falls in scope?</i>	B2B and B2C (in which private individuals selling online are regarded as taxable persons if they carry out regular independent economic activities for consideration).	N/A.	N/A.
<i>Which type of information must be disclosed?</i>	<p>Electronic stores must submit certain information before they start operating and are included in a public register. The information includes identification data for the person operating the store, information about the store - domain, platform, electronic address, information about the hosting, maintenance and the data base of the online store; information about the goods and services provided; information about the payment methods, the payment services providers used, virtual POS, etc.</p> <p>Each payment for goods or services made in cash or by bank card must be documented with a fiscal receipt or an electronic document for the sale (in the latter case all sales of the online store are reported monthly with an XML file to the tax authorities). The information about the payment includes:</p> <ul style="list-style-type: none"> → the identification details of the seller; → data about the order and the financial transaction; → details about the goods and services sold. <p>The document for the goods/services is provided both to the customer and to the tax authorities. There is currently a project to create a fiscal software tool for online sales.</p>	N/A.	N/A.
<i>When must such a report be filed?</i>	The information about the online store is provided before the online store starts operating. A registration number is issued by the tax authorities. The document for the supply of goods and services is issued for each individual transaction. If the online store must file an XML file for its online sales, then it is filed monthly by the 15th of the following month.	N/A.	N/A.

¹ More information can be found on <https://nra.bg/page?id=744>

	Czech Republic	Denmark	Estonia	Ireland
<i>Does your country already have a digital platform reporting obligation implemented in its domestic law?</i>	No. (The implementation is expected in 2023.)	Yes.	No. (Some operators have made voluntary tax information agreements with tax authorities under which information is disclosed if the platform users have opted in for that.)	No. (Some operators have made voluntary tax information agreements with the tax authorities under which information is disclosed if the platform users have opted in for that.)
<i>Does this concern the provision of services and/or goods?</i>	N/A.	Services.	N/A.	N/A.
<i>Which situation falls in scope?</i>	N/A.	All situations.	N/A.	N/A.
<i>Which type of information must be disclosed?</i>	N/A.	Identification of the platform and the item rented out.	N/A.	N/A.
<i>When must such a report be filed?</i>	N/A.	Annually, by the 20 th of January.	N/A.	N/A.

	Italy¹	Latvia	Lithuania	Luxembourg
<i>Does your country already have a digital platform reporting obligation implemented in its domestic law?</i>	Yes.	No.	No.	No.
<i>Does this concern the provision of services and/or goods?</i>	Only goods.	N/A.	N/A.	N/A.
<i>Which situation falls in scope?</i>	B2B and B2C.	N/A.	N/A.	N/A.
<i>Which type of information must be disclosed?</i>	<p>A report including the following information (related to the transactions carried out until 30 June 2021) must be submitted:</p> <ol style="list-style-type: none"> 1. the company's name (or personal data), residence (or domicile), "identification code" used to sell on the marketplace, tax identification code (if any), and email address of each supplier; 2. total number of items sold in Italy during the relevant period/quarter; 3. total sales price or, alternatively, their average sale price, expressed in EUR, for items sold in Italy. 	N/A.	N/A.	N/A.
<i>When must such a report be filed?</i>	The report must be electronically filed on a quarterly basis, by the end of the month following the quarter in which the sales took place.	N/A.	N/A.	N/A.

¹ More information can be found on the [Italian tax authorities' website](#).

Germany

Does your country already have a digital platform reporting obligation implemented in its domestic law?

No similar platform-reporting obligation applies in Germany. However, Germany has an obligation for operators of electronic marketplaces to keep records regarding supplies organised via an electronic marketplace.

Does this concern the provision of services and/or goods?

This concerns the provision of a service by a marketplace operator to suppliers selling goods via the marketplace.

Which situation falls in scope?

B2B and B2C.

Which type of information must be disclosed?

There is no obligation to disclose information generally. There is the obligation to keep information records and to disclose information upon the request of the tax authorities. If the supplier is a taxable person, then there is a record keeping obligation for:

1. the full name and address of the supplier;
2. the tax number issued to the supplier by the competent tax office and, if available, the VAT identification number issued to the supplier by the Federal Central Tax Office;
3. the start and end dates of the validity of the certificate showing the supplier is tax registered in Germany;
4. the place of origin of the transport or dispatch and the place of destination; and
5. the date and time concerned and the turnover.

If the supplier is a non-taxable person, then the record keeping obligation is for:

1. the full name and address of the supplier;
2. the place of origin of the transport or dispatch and the place of destination; and
3. the date and time concerned and the turnover;
4. the date of birth of the supplier.

When must such a report be filed?

On the request of the tax authorities.

Finland¹

Yes. (The reporting obligation is very restricted at the moment and it is still very much based on the tax payer's obligation to report all income).

Both. Intermediaries who arrange for transporting passengers or goods are obliged to report if payments to the taxi drivers and other service providers involved are handled by the intermediary. Intermediaries who arrange for renting out an apartment or property are obliged to report if the intermediary handles the payments.

All. The intermediaries who are in charge of the transfer of payments between the sellers and the customers must send the reports. There is no differentiation between Business and Consumer providers and/or customers.

An intermediary who arranges transport (or taxi) services, or who arranges for the rental of accommodation in a house/real estate property, must send an annual information return to the Finnish Tax Administration regarding the contracts and payments. If the intermediary is based in another country, then their representative in Finland must gather together the payment data and send the reports to the Finnish Tax Administration.

The new reporting requirement has been in effect since the start of 2020. Information on contracts and payments that have taken place during 2020 must be submitted in January 2021. Generally, it concerns an annual reporting obligation. Consequently, the information must be submitted in January following the calendar year during which the contracts and payments have taken place.

¹ More information can be found on [the Finnish Tax Administration news room](#) and [the Annual information return on intermediated services](#).

France ¹

Does your country already have a digital platform reporting obligation implemented in its domestic law?

Yes.

Does this concern the provision of services and/or goods?

Both.

Which situation falls in scope?

In general, C2C, C2B, B2B and B2C. However, please note that not all transactions performed between C2C, C2B, B2B and B2C have to be reported. Indeed, platform operators must state on the report whether they are platform users resident in France or if they carry out transactions subject to VAT in France. All transactions carried out by sellers, service providers or parties to the exchange or sharing of goods or services through the platform are included in the scope of the declaration transmitted to the French tax authorities.

However, two exemptions apply regarding the platform operators' obligation to state in the report the amounts received by users for:

- A sale carried out through the platform by an individual acting for a non-professional purpose and selling the following goods (exhaustive list): furniture, household appliances and motor cars.
- The sale of the supply of services provided by an individual and which also benefits that individual, on a non-profit basis but on a cost-shared basis with the recipients.

Which type of information must be disclosed?

Please find below the list of information required in the report:

1. Platform identity: it is required to provide the Business name, place of establishment and French Company registration number (SIREN number) or VAT identification or registration number if the user is not established in France.
2. User identity: the information required varies depending on whether the user is acting as a professional or as a non-professional, and it includes standard personal data (e.g. company name, website, email and work address, phone numbers, etc).
3. User's status: the platforms must indicate the professional or non-professional status as communicated by the user. This information is determined by the user and is the user's sole responsibility, with the role of the platform operators being limited to collecting this information from each user.

4. The number and amount of transactions carried out: it must be stated in the report that the total gross number of transactions conducted by the user, of which the platform is aware, during the subject calendar year. The amount to be reported is the total gross amount of the transactions including the remuneration or payment made to the platform by the seller. The platform operators also may separately report the amount of commissions charged to the seller for the transactions. It will be possible for platforms to distinguish between amounts that fall under not-for-profit and cost-shared service provisions and amounts of transactions that fall under the category of other activities.
5. The total gross amounts must be reported in euros or must be converted to euros if in any other currency, based on the rate of currency exchange for the day when the transaction was conducted.
6. The bank details in the "IBAN format" with a BIC code.

When must such a report be filed?

This annual report has to be submitted in principle in January on income generated in the previous 12 months/calendar year.]However, if the document has been submitted before January 31, then the French tax authorities (FTA) allow online marketplaces to correct and complete data that would be reported as incorrect or missing by the FTA until February 28. This return must be submitted via the FTA website. This return will be automatically forwarded by the FTA to the social security authorities.

¹ More information can be found on [Article 242 bis](#) of the French tax law and in the French tax authorities' guidelines: [Guideline 1](#), [2](#) and [3](#).

	Greece ¹	Hungary	The Netherlands	Poland
<i>Does your country already have a digital platform reporting obligation implemented in its domestic law?</i>	Yes.	No.	No.	No. ²
<i>Does this concern the provision of services and/or goods?</i>	Both.	N/A.	N/A.	N/A.
<i>Which situation falls in scope?</i>	C2C, C2B, B2B, B2C.	N/A.	N/A.	N/A.
<i>Which type of information must be disclosed?</i>	Information or data regarding any natural or legal person using the platform in order to provide services or sell goods.	N/A.	N/A.	N/A.
<i>When must such a report be filed?</i>	Deadline until the last day of the month following the month of the relevant request from the tax authorities. Please note that, as a general rule, a digital platform does not need to file a report until it is asked to do so by the Greek tax authorities.	N/A.	N/A.	N/A.

¹ More information can be found in <http://www.aade.gr/> | ² Poland only issued an opinion regarding the DAC7 directive containing general comments, the impact of its implementation on the digital environment of Europe. No draft introducing a new reporting obligation for digital platforms resulting from that directive has been published so far.

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The DTLC monitors all the developments across various regions, as well as the international negotiations, in order to assist our clients on these new challenges.

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