

Government Approves DAC7 Regulations Covering Due Diligence, Reporting Obligations of Digital Platforms

2 February 2024

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The Spanish government has approved the DAC regulations that require qualifying digital platform operators to collect and verify information on sellers using their platform. The development is in pursuance of Law 13/2023, of 24 May 2023, which amended the General Tax Law to implement the [Amending Directive to the 2011 Directive on Administrative Cooperation \(2021/514\) \(DAC7\)](#). For prior coverage, see [Spain Implements DAC7, Amends DAC6 \(26 May 2023\)](#).

More specifically, the regulations provide that the platform operators must apply due diligence rules and procedures on the sellers for obtaining and verifying their information, with certain exceptions (e.g. state entities, listed companies and occasional sellers (those carrying out less than 30 sale transactions of goods, not exceeding EUR 2,000 in total per year)).

Further, the platform operators must submit the relevant information to the tax authorities during the month of January of the year following the year in which the seller has been identified as a seller, in the prescribed form.

Platform operators will be allowed a 2-month period, starting from the entering into force of the order regulating the model, for the first submission of the relevant information.

The regulations also implement the Multilateral Competent Authority Agreement (MCAA) for the automatic exchange of information under the [OECD Model Rules for Reporting by Digital Platforms](#).

The tax authorities will exchange relevant information with the competent authorities of the appropriate EU Member States or "partner States" (e.g. jurisdictions with which Spain has an agreement or other legal instrument under which they exchange automatic information).

Royal Decree 117/2024, of 30 January 2024, generally entered into force on 1 February 2024, and is available [here](#) (as a PDF and in Spanish).