

Ireland Issues Registration Guidance on DAC7

8 November 2023

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Revenue has issued [Tax and Duty Manual – Registration Guidelines for DAC7](#) providing technical guidance on the registration process for certain platform operators resulting from [Council Directive \(EU\) 2021/514](#) (DAC7).

The guidance provides that with effect from 1 January 2024, DAC7 obliges certain platform operators to collect and automatically report information on certain sellers using their platform to earn consideration. It clarifies that the platform operators must register via [Revenue Online Services](#) (ROS).

For previous reporting, see [Registration for DAC7 Opens on 1 November 2023 \(26 October 2023\)](#) and [Ireland Issues Technical Guidance on DAC7 Reporting Obligations \(6 July 2023\)](#).

The above clarifications were detailed in eBrief 235/2023 published on 6 November 2023, available [here](#).