

Belgium Clarifies DAC7 Filing Requirements, Exemption Conditions

2 January 2024

Report from Dr René Offermanns, Principal Associate, IBFD

Belgium has gazetted a decree on the DAC7 filing obligations. The most important clarifications include the following:

- taxpayers must submit their declaration using an XML file to facilitate efficient information exchange among EU Member States, as outlined in the DAC 7 directive;
- if another operator has already submitted a declaration for the same information, the exempted operator platform should communicate the identity of the declarant platform operator through the same XML file;
- if the platform operator has no information to declare, they must submit a nil declaration; and
- taxpayers must file an exemption declaration by 15 January following the year to which the request relates.

Platform operators requesting an exemption must submit the following information:

- the year for which an exemption is requested;
- its legal name;
- the VAT number or KBO number;
- the full address of the registered office;
- the name, full address of the contact person including country, telephone number, and e-mail address;
- the commercial name of the platform;
- the platform's website; and
- a comprehensive business model description to verify compliance with exclusion conditions or confirm that the business model remains unchanged and still meets exclusion criteria if the platform operator was previously qualified as an excluded platform operator in the preceding year.

The full text of the decree of 25 December 2023, published in the Official Gazette No. 2023048754 of 29 December 2023, is available [here](#) (in Dutch) and [here](#) (in French).

Note: DAC7, in short, obliges digital platforms to collect, verify and report information on sellers using their platform to sell defined goods or provide services (e.g. rentals of immovable property), and seeks to generally strengthen, for example (e.g. through a joint audit framework, data breach procedures) the exchange of information and cooperation between EU Member States.

Belgium; European Union - Belgium Clarifies DAC7 Filing Requirements, Exemption Conditions (02 Jan. 2024), News IBFD.

Exported / Printed on 9 Mar. 2024 by hkermadi@deloitte.lu.