

Italy Gazettes Legislative Decree Implementing DAC7

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Italy has gazetted Legislative Decree No.32/2023 implementing the [Amending Directive to the 2011 Directive on Administrative Cooperation \(2021/514\) \(DAC7\)](#) (see [Council of Ministers Approves Legislative Decree Implementing DAC7 \(24 February 2023\)](#)).

The new rules require digital platforms to collect, verify and report information on sellers who use their platform to carry out transactions concerning qualifying goods and services. The decree also seeks to generally improve the exchange of information and administrative cooperation between EU Member States through a joint audit framework and data breach procedures (for further details, see [European Union Introduces New Reporting Obligations for Digital Platforms and Other Amendments to the Exchange of Information \(DAC7\) - Details \(24 March 2021\)](#)).

Legislative Decree No. 32 of 1 March 2023 was published in Official Gazette No. 72 of 25 March 2023 and entered into force on 26 March 2023.