

Luxembourg Clarifies Registration Procedure for DAC7 Reporting Obligations

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On 12 July 2023, the tax administration for direct taxes clarified the registration procedure regarding the reporting obligations resulting from [Amending Directive to the 2011 Directive on Administrative Cooperation \(2021/514\)](#) (DAC7).

Both declaring and excluded platform operators must register electronically through *MyGuichet* with the tax administration for direct tax contributions by 31 December 2023.

Declaring platform operators are required to declare annually, through electronic filing on the secure state platform *MyGuichet*, to the administration of direct tax contributions the income received by sellers passing through their platform ("Sellers to be declared") for covered activities under the DAC7 Law.

Platforms must provide information by 31 January of the year following the calendar year during which the seller is identified as a reportable seller. Thus, the first declaration will concern information relating to the year 2023 and must be filed with the administration of direct contributions before 31 January 2024.

The full text of the press release of 12 June 2023, is available [here](#) (in French only).

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

For details on the DAC7 bill, see [Council of Ministers Approves DAC7 Bill \(3 June 2022\)](#) and [Government Submits DAC7 Bill for Parliamentary Approval \(16 June 2022\)](#).