

# Portugal Enacts Law to Transpose DAC7 into National Legislation

31 July 2023

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Portugal has enacted a law completing the transposition of the [Amending Directive to the 2011 Directive on Administrative Cooperation \(2021/514\)](#) (DAC7).

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 also seeks to strengthen the exchange of information and cooperation between Member States (e.g. through a joint audit framework and data security procedures).

The Portuguese transposition amends Decree-Law No. 61/2013 (the diploma that initially transposed Directive 2011/16/EU on administrative cooperation in the field of taxation (DAC) into national law) and introduces adjustments to the Regime of the Tax and Customs Inspection Procedure. The law also defines a sanctioning framework in case of non-compliance with reporting rules and due diligence, omissions or inaccuracies.

The first DAC7 reports must be submitted by 31 January 2024.

Law 36/2023, of 26 July 2023, applies retrospectively as of 1 January 2023. The full text is available [here](#) (in Portuguese only).