

Luxembourg Clarifies DAC7 Reporting Obligations

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On 19 May 2023, Luxembourg gazetted a Decree on the reporting obligations resulting from [Amending Directive to the 2011 Directive on Administrative Cooperation \(2021/514\)](#) DAC7).

The Decree provides that digital platforms must file the registration, notification, and declaration of the information under articles 2 and 4 of the DAC7 implementation law (see [Luxembourg Implements DAC7 \(19 May 2023\)](#)) electronically on the secure state platform according to the procedures defined by the administration of direct tax contributions. Digital platforms must fulfil the filing by the computer format determined by the Commission's [implementing regulation \(EU\) 2015/2378](#) of 15 December 2015 establishing the methods of application of certain provisions of the Council [Directive 2011/16/EU](#) on administrative cooperation in the field of taxation.

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

The Chamber of Deputies (*Chambre des Députés*) adopted the bill on 3 May 2023 (see [Chamber of Deputies Adopts DAC7 Bill \(4 May 2023\)](#)).

The full text of the Decree of 16 May 2023, published in Official Gazette No. A238 of 19 May 2023, is available [here](#).

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