

# Lithuania Amends Domestic DAC7 Rules Concerning Disclosure of Banking, Other Payment Service Provider Details

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After receiving a request from the European Commission, Lithuanian tax authorities have amended the rules for the submission of information on activities performed through platforms that implement the [Amending Directive to the 2011 Directive on Administrative Cooperation \(2021/514\) \(DAC7\)](#) (for previous reporting and details, see [Lithuania Adopts Rules for Submission of Information on Activities Performed on Platforms \(11 January 2023\)](#) and [Lithuania Amends Domestic DAC7 Rules \(19 April 2023\)](#)).

The rules were amended through clarifications concerning the information that must be reported by a reporting platform operator. Account numbers of a bank or other payment service provider (international bank account numbers, bank codes used in the United Kingdom and Ireland (sort codes), or other bank account numbers used to transfer consideration; if available) must be reported when the competent authority of the Member State where the reportable seller is resident announces it does not intend to use such data.

Terms of registration were also clarified. Reporting platform operators, including foreign platform operators, must register by submitting respective forms (FR0791A in the case of a Lithuanian resident or FR0227 for a foreign entity) within 5 working days from the start of the platform operator's activities.

The amendments can be found [here](#), and information from the tax authorities can be found [here](#) (in Lithuanian only).