

# Tax Administration Issues Guidance on DAC 7 Directive

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The tax administration has recently issued an official guidance regarding the application of the law implementing [Amending Directive to the 2011 Directive on Administrative Cooperation \(2021/514\) \(DAC7\)](#). DAC 7 extends the automatic exchange of information (AEOI) to apply to digital platforms that provide a platform for the sale of goods, the rental of immovable property (e.g. accommodation), the provision of personal services and the rental of any mode of transport. The guidance lists the following information that the digital platform operator needs to submit electronically:

- the rental of immovable property, including both residential and commercial property, as well as any other immovable property and parking spaces;
- a personal service;
- rental of any mode of transport; and
- the sale of goods exceeding EUR 2,000 per the reporting period and at the last 30 sales transactions.

The Guidance (VH/661/00.01.00/2023) is available [here](#) (in Finnish only).