

# Luxembourg Implements DAC7

19 May 2023

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On 19 May 2023, Luxembourg enacted a law implementing the [Amending Directive to the 2011 Directive on Administrative Cooperation \(2021/514\)](#) (DAC7).

For details of the 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 law of 16 May 2023, published in Official Gazette No. A237 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.