

# Tax Authorities Extend Deadline for DAC7 Filings through 15 February 2024

1 February 2024

Report from Giulia Gallo, Principal Associate, IBFD

The tax authorities have extended to 15 February 2024 the deadline for the data reporting obligation introduced by Legislative Decree No. 32/2023 which implemented the [Amending Directive to the 2011 Directive on Administrative Cooperation \(2021/514\) \(DAC7\)](#) (see [Italy Gazettes Legislative Decree Implementing DAC7 \(31 March 2023\)](#)).

Qualifying digital platform operators must collect and verify information on sellers who use their platform to carry out transactions concerning qualifying goods and services. Relevant information must be electronically submitted to the tax authorities using the officially designated dataset by 15 February 2024 (previously, 31 January 2024) (see [Tax Authorities Outline Rules on DAC7 Reporting Obligation for Digital Platform Operators \(24 November 2023\)](#)).

The extension of the deadline was enacted by Protocol No. [22931/2024](#) (in Italian) of 30 January 2024.