

Registration for DAC7 Opens on 1 November 2023

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Revenue has published an updated [Tax and Duty Manual - EU Reporting Obligations for Platform Operators](#) confirming that the registration portal for digital platform operators will open on 1 November 2023.

In addition, the guidance note has been amended as follows:

- to provide that currencies should be converted to EUR using the annual average conversion rate as indicated by the European Central Bank;
- insertion of an example relating to a business model indirectly connecting sellers and users via the platform;
- insertion of an obligation that a platform operator must inform other Member State (if applicable) of its election to register in Ireland;
- insertion of de-registration obligations in Ireland;
- insertion of obligations when a platform operator has been de-registered in another Member State and is looking to register in Ireland;
- clarification of platform operator's obligations in relation to its communication with sellers; and
- insertion of a new section on data protection.

For previous coverage, see [Revenue Mandates Digital Platform Operators to Register by 30 November 2023 Under DAC7 \(29 December 2022\)](#).

The above changes were detailed in eBrief 231/23 published on 23 October 2023 available [here](#).