

# Tax Authorities Outline Rules on DAC7 Reporting Obligation for Digital Platform Operators

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The tax authorities have issued implementing rules on the data reporting obligation for qualifying digital platform operators 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 using their platform to carry out transactions concerning qualifying goods and services. Platform operators must electronically submit the relevant information to the tax authorities using the officially designated dataset by 31 January of the year following the reporting year, i.e. the first set of information must be submitted by 31 January 2024. The tax authorities will exchange relevant information with the competent authorities of the appropriate EU Member States within 2 months from the end of the reporting year, i.e. the first set of information will be exchanged by 29 February 2024.

Relevant implementing rules are available in Protocol No. [406671/2023](#) (in Italian only) of 20 November 2023. The designated dataset and further instructions may be found on the tax authorities' [website](#) (in Italian).