

# Tax Authorities Publish Additional Guidelines on DAC7 Rules, Including Penalties

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Report from our correspondent Pierre Burg

On 13 December 2023, the tax authorities published additional guidelines on the new reporting obligations applicable to platform operators (DAC7) effective from 1 January 2024.

The additional guidelines ([BOI-INT-AEA-30-50](#)) clarify the penalties applicable to non-compliant platform operators, in addition to guidelines published on 11 January 2023 (see [Tax Authorities Publish Guidelines on DAC7 Rules \(12 Jan. 2023\)](#)).

Per article 1736 (paragraph XI) of the General Tax Code, platform operators may be subject to a penalty of up to EUR 50,000 if they fail to:

- fulfil their reporting requirements;
- provide to their clients (sellers and service providers) the summary of information transferred to the tax authorities; or
- process personal data as required by law.

The guidelines provide for distinct scales of penalties depending on the type of non-compliance (late filing, inaccuracies) and the behaviour of the platform operator (whether failures are spontaneously corrected or not).

Penalties for platform operators submitting filings after the deadline vary based on previous non-compliance in the last 3 years: EUR 0 for a first failure, up to EUR 5,000 for a second failure, up to EUR 15,000 for a third failure and up to EUR 50,000 for the fourth failure.

If a platform does not submit any filing, the penalty may be up to EUR 10,000 for the first failure (for the current year and the last 3 years), EUR 25,000 for the second failure and EUR 50,000 for the third failure.

As regards inaccuracies or missing information in filings submitted within the deadline, the penalty per inaccuracy/omission is EUR 10 if they are spontaneously corrected and EUR 20 if not, up to the maximum limits indicated above for late/no filing.

Failure to provide information to clients gives rise to a penalty of up to EUR 10,000 for a first failure (within current and 3 previous years), EUR 20,000 for a second failure and EUR 50,000 for the third failure.

The guidelines also comment on the deregistration procedure that may apply to platform operators established outside the European Union following a 3-month period after a second formal request issued by the tax authorities.

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