BACKGROUND NOTE

IOTA Partnership Event with DG TAXUD
"The Effective Use of New Information Received under Council Directive (EU) 2021/514 ('DAC7')"

11 December 2024 at 11:00 (CET)
Webinar via Microsoft Teams

BACKGROUND

This IOTA webinar will focus on the effective use of new information under Council Directive (EU) 2021/514 ('DAC7') reported by Digital Platform Operators concerning the income derived by sellers (both by individuals and entities) from performing cross-border and non-cross-border commercial activities.

These reporting obligations introduced by the Directive apply, with some exceptions, to operators of online marketplaces (e.g. websites and mobile applications) who provide their interface to sellers making supplies to customers inside the EU. The new reporting obligations on Digital Platform Operators came into effect on 1 January 2023, with the first information being supplied in January 2024. The rules apply to platforms within the European Union as well as those in third countries.

The new data exchange poses new challenges for tax authorities, both in terms of the quality of data provided by DAC7, data analysis, and effective use of data in the compliance management activities of the tax administration.

OBJECTIVES

The objectives of this webinar are to share experiences in obtaining data from Digital Platform Operators, managing and exchanging the data and using the data to identify non-compliance. The event will also facilitate the exchange of experiences (if any) in dealing with non-compliant Digital Platform Operators. While the focus is on EU Member State tax administrations, we are also looking to hear about the experiences of IOTA member tax administrations outside the EU that have legislation enforcing the provision of equivalent information to DAC7.

More specifically, this digital workshop will focus on:
- How the data obtained from Digital Platform Operators is used by Tax Administrations to identify non-compliance by sellers on digital platforms;
- Approaches to the supply and management of information from Digital Platform Operators;
- Possible approaches to tackle non-compliance by Digital Platform Operators and suppliers outside the jurisdiction;
- The application of equivalence and exchanges of relevant information between EU Member States and non-EU countries;
- Sharing of lessons learned.

EXPECTED OUTCOMES

The expected outcomes of this digital workshop are:

- A better understanding how data from Digital Platform Operators can be used to identify non-compliance;
- Improved and shared understanding of issues affecting the exchange and management of data supplied under DAC7;
- Understanding potential approaches to non-compliance, especially by Digital Platform Operators and suppliers outside the jurisdiction;
- The sharing of lessons learned.

METHODOLOGIES

This Webinar will be a practical event, using selected presentations to the processes, methods, tools and good practices applied by the participating IOTA member tax administrations.

The event will be delivered through a combination of **presentations and Q & A** The **presentations** will cover approaches by administrations to obtaining, exchanging and using data from Digital Platform Operators and touch on how administrations are identifying and dealing with instances of non-compliance. The attendees will have the opportunity to raise questions and explore the topic further during the **Q&A sessions**.

There is **no limit** to the number of participants who can attend the IOTA Webinar.

This event will be conducted via the Microsoft Teams platform. **Joining instructions** will be provided on how to join and participate in the IOTA Webinar using the Microsoft Teams platform. There will be an opportunity for delegates to test their connection 30 minutes prior to the start of the Webinar.

The IOTA Webinar will be recorded and made available on the IOTA website (only for registered users) to watch on-demand after the event.

TARGET AUDIENCE

The target audience is IOTA member Tax Administration officials who are involved in the obtaining and exchange of data from Digital Platform Operators, and officials involved in the use of such data to identify and tackle non-compliance.

REQUIRED INPUT

Please note that it is not possible to provide any interpretation facilities at this event and IOTA expects that all participants will have **sufficient language skills for active participation in English**.

REGISTRATION

The registration deadline for this Webinar is 9 December 2024.

To register for the Webinar, participants must have an account on the IOTA website and be invited to register by their country's IOTA Principle Contact Person. Once an invitation has been issued, the registration form must be completed.

The fill in the registration form, log into your IOTA account on the IOTA website, go to "My Dashboard", and choose "My event invitations" on the left side of the menu. On that page click on "Event Details" and you will be taken to the dedicated webpage for the event, where you can find all the information about the event and access the registration form by pressing the button "Register for the event".

The link to join the Webinar will be sent to registered participants the day before the event.