



***The first year of reporting by digital platform operators under DAC7***

***Finnish Tax Administration's (FTA) experiences***

11.12.2024

Elina Väinölä

Senior Adviser, Competent official for DAC7 AEOL

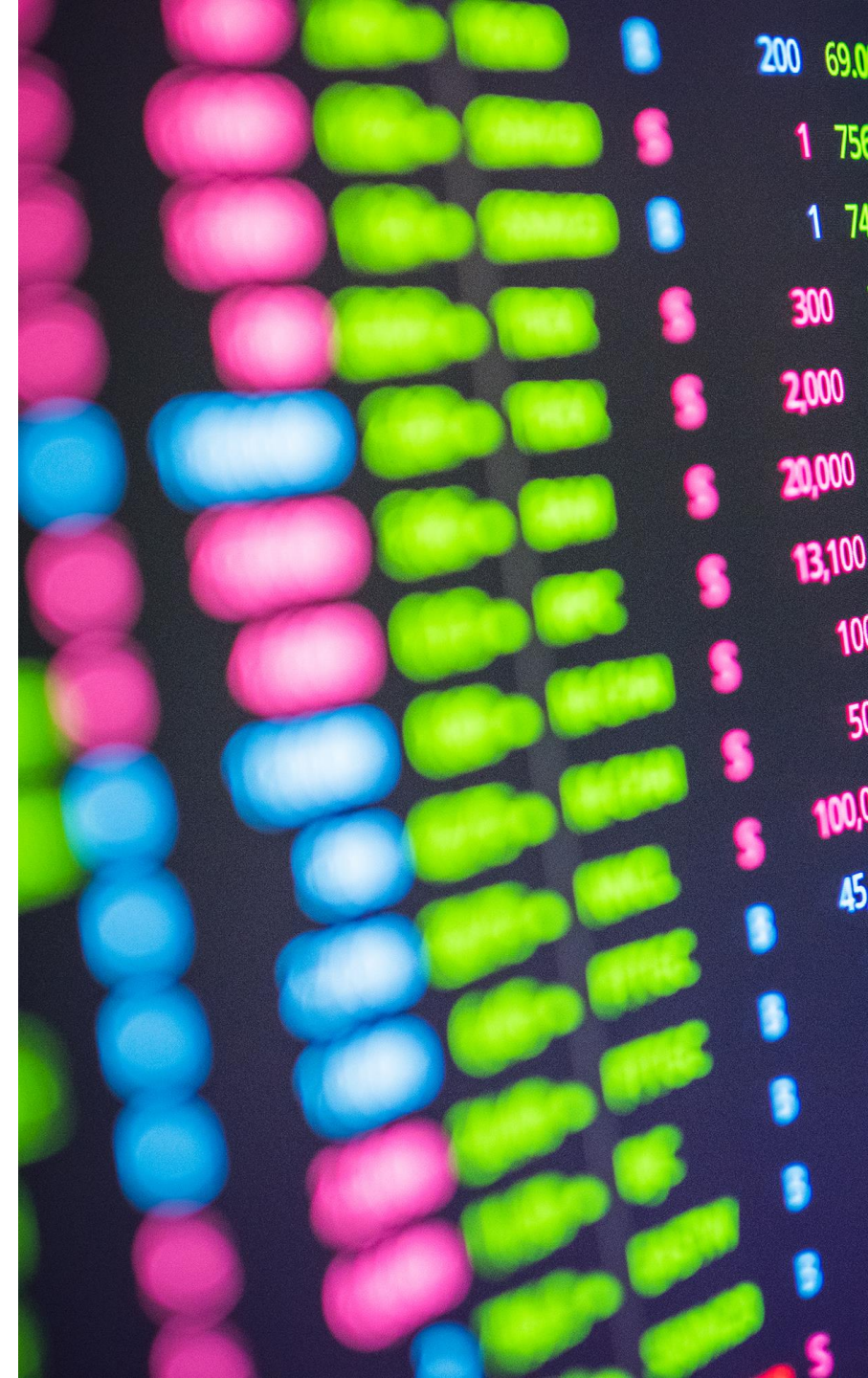


# National reporting

- The legislation based on DAC7 Directive came into force 1.1.2023. Shortly after that we published detailed legal guidance and technical guidance on how to submit the annual information return of a Reporting Platform Operator (RPO).
- In Finland the RPOs don't have an obligation to register for DAC7 reporting.
  - However nil report is mandatory, and FTA maintains its own register by setting an indicator on the database for those platform operators that are in scope.
- The potential RPOs have been identified by the FTA e.g. by googling platforms regarding the four categories of relevant activities.
  - 228 RPOs were found
  - an information letter was sent to them twice in 2023 to inform them about the new reporting obligation and help them to consider if their business model would fall in scope.
  - an indicator was set on the FTA's database to show a reporting expectation.
  - We believe that the mapping work will continue for years ahead.

# National reporting

- The annual information return must be filed in XML following the OECD/EU schema format using the national Ilmoitin.fi Web Gateway.
- FTA has had a functional mailbox that went live at the end of 2021 for all questions from businesses about DAC7 reporting
- Three webinars have been held and several one-to-one Teams meetings with RPOs

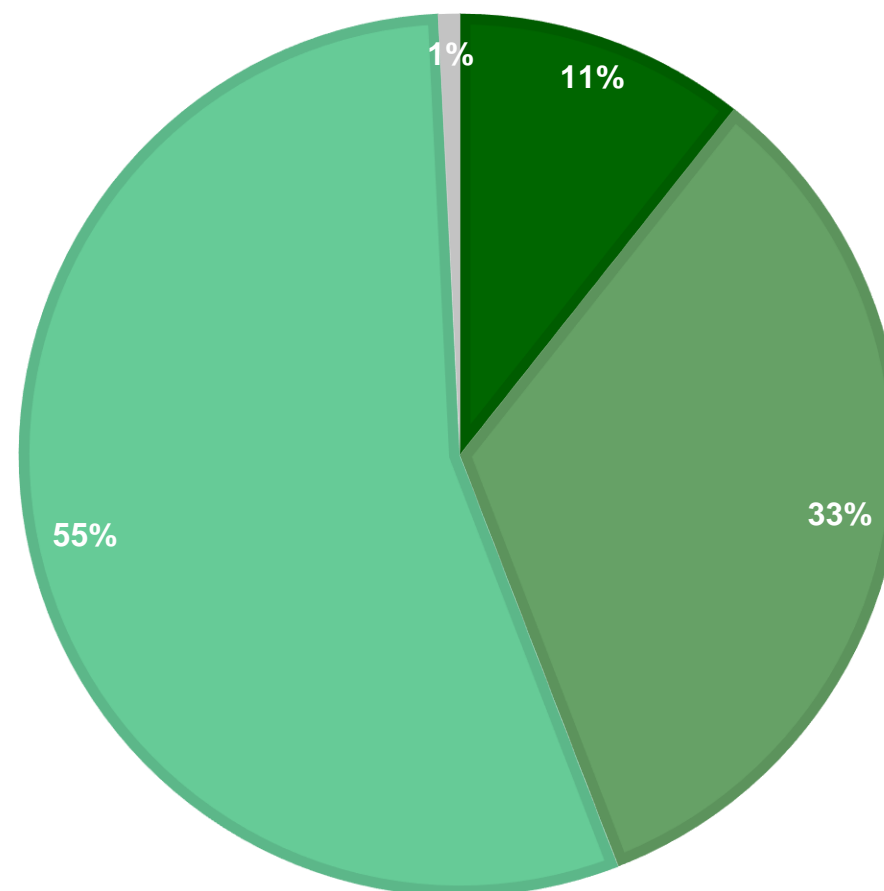


# National reporting

- 148 RPOs have reported for 2023
  - some are still working on their 2023 report
- The number of Reportable Seller-elements reported totalled 102 905

## REPORTABLE SELLERS

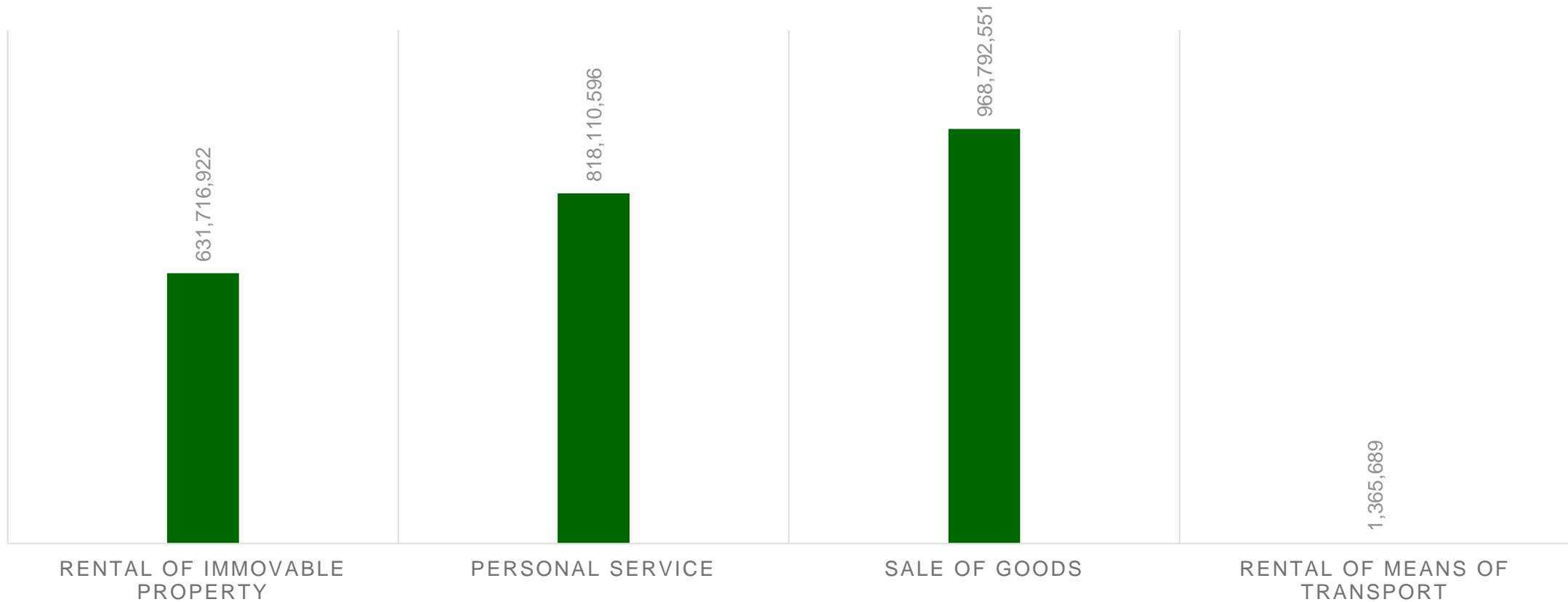
- Rental of immovable property
- Personal Service
- Sale of goods
- Rental of means of transport



# National reporting

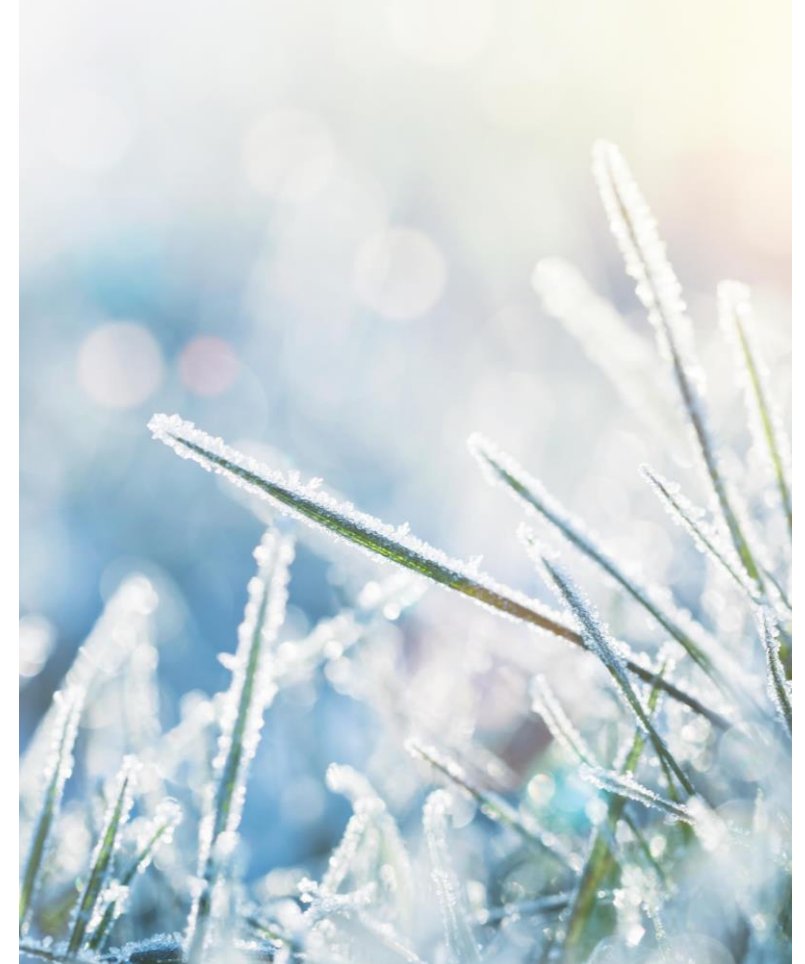
## CONSIDERATION EUR

■ Consideration EUR



# National reporting

- Also includes Finnish resident seller information
- Experiences regarding the first reporting
  - many companies filed late or have denied being an RPO
  - many RPOs are struggling with composing the XML-file
  - many have needed step-by-step guidance for reporting
  - several errors in filing (wrong relevant activity, seller information inconsistent)
  - a lot of interpretative questions regarding the business models in scope/out of scope
  - definitions in the Directive and therefore also in the national legislation have caused confusion





# First Exchange of Information

- The first automatic exchange of DAC7 information between EU Member States was carried out at the end of February 2024
- FTA didn't have any challenges sending or receiving data.
- Some delays in receiving data from other MS
- Observations regarding the received data
  - The received information is useful.
  - We haven't received as much data, so far, on Finnish resident sellers as we had expected
    - the transitional period in the Directive (sellers registered on the platform before 1.1.2023 or before the entity becomes an RPO)
    - possible different interpretations in different MS regarding the business models in scope?
  - some errors in reporting the data (wrong relevant activity etc.)



# Future plans

- Mapping work will continue
- FTA will focus on monitoring the reporting platform operators
  - **Those who have a reporting obligation and haven't reported**
    - verifying their status as reporting platform operator
  - **Those who have reported**
    - have they reported all the reportable sellers
    - have they left out the excluded sellers
    - have they reported all the data correctly
    - have they followed the due diligence obligations and are all their technical solutions and processes in order
      - the collection of data
      - how have they verified the seller information and the information regarding the rented immovable property
      - how have they determined the state of residence of the sellers
      - have they provided the seller with the summary of the data reported to the FTA
- We'll have to plan how to monitor the reporting when another platform operator reports on behalf of the platform operator?





*Thank you  
Kiitos*



**VERO**  
SKATT

