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By PwC Deutschland | 27. März 2021

EU adopts Mandatory Exchange of Information for Digital Platform Operators

On 22 March 2021, the Council of the European Union adopted an EU Directive expanding the scope of automatic exchange of information to digital platform operators and amending existing provisions on administrative cooperation in the field of taxation (“DAC7”).

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The new rules aim to provide the EU Member States' tax authorities with the information necessary to ensure the enforcement of tax rules (such as income tax and VAT) regarding commercial activities performed with the intermediation of digital platforms and to introduce standardised reporting requirements that should reduce the administrative burdens on the digital platform operators.

A more detailed analysis and information about other amendments to the DAC are summarized in our EU Direct Tax Newsalert of 25 March 2021.

PwC EUDTG Newsalert - 25 March 2021 (EU adopts mandatory exchange of information for digital platform operators (DAC7)

Schlagwörter

DAC 7, digital platform operators