

DAC7 - new reporting obligations for digital platforms

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On 6 June 2024, the Senate, without any changes, sent the text of the Act amending the Act on exchange of tax information with other countries and certain other acts to the President for his signature.

The amendment implements into Polish law the provisions of the EU DAC7 Directive¹, which imposes obligations on digital platforms to report data on vendors operating through such platforms.

According to the adopted regulations, operators of digital platforms are obliged to collect and report information on persons who carry out certain types of transactions through these platforms, i.e:

- the sale of goods
- the provision of personal services
- providing means of transport
- providing access to real estate and parts thereof.

Data on vendors who carried out at least 30 sales activities during the reporting period or whose remuneration for these activities exceeded the equivalent of EUR 2 000 will be transmitted to the tax authorities.

In addition, operators will be required to exercise due diligence and implement procedures related to the collection and verification of information and the processing of personal data.

Who is affected by the new obligations?

The key elements of the DAC7 Directive and its Polish implementation primarily concern marketplace operators, short-term rental platforms and passenger transport applications.

However, **any entity operating software (application, website, etc.) that connects two parties to a transaction should already be reviewing whether they have any new obligations under the said legislation.**

The new regulations will come into force on 1st July 2024.

Significantly, **digital platform operators will also have to report data on vendors and their transactions relating to the period before the regulations came into force, covering the years 2023 and 2024.** The above is a result of Poland's delay in implementing DAC7 Directive, which was supposed to be in force from the end of 2022.

¹ Council Directive (EU) 2021/514 of 22 March 2021 amending Directive 2011/16/EU on administrative cooperation in the field of taxation

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