



Model Reporting Rules for Digital Platforms

**INTERNATIONAL EXCHANGE
FRAMEWORK AND OPTIONAL
MODULE FOR SALE OF GOODS**

Model Reporting Rules for Digital Platforms

International Exchange Framework and Optional Module for
Sale of Goods



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Abbreviations and acronyms

BEPS	Base erosion and profit shifting
EUR	Euro (currency)
OECD	Organisation for Economic Co-operation and Development
TIN	Taxpayer Identification Number
XML	Extensible Markup Language

Background

1. On 29 June 2020, the OECD/G20 BEPS Inclusive Framework approved the Model Rules for Reporting by Platform Operators with respect to Sellers in the Sharing and Gig Economy (the “Model Rules”). Under the Model Rules, operators of digital platforms are required to collect information on the income realised by those offering accommodation, transport and personal services through platforms and to report the information to tax authorities.
2. Since then, the OECD has developed an international legal framework, the Multilateral Competent Authority Agreement on Automatic Exchange of Information on Income Derived through Digital Platforms (the “DPI MCAA”, contained in Part I of this note), to support the annual automatic exchange of information by the residence jurisdiction of the platform operator with the jurisdictions of residence of the sellers (and, with respect to transactions involving the rental of immovable property, the jurisdictions in which such immovable property is located), as determined on the basis of the due diligence procedures .
3. Reflecting recent developments and the interest of a number of jurisdictions to permit the extension of the scope of the Model Rules to additionally cover the sale of goods and the rental of means of transportation, the OECD has also developed an optional module, contained in Part II of this note) that would allow such jurisdictions to implement the Model Rules with an extended scope. In this light, the DPI MCAA foresees the possibility to either send information on the basis of the scope of the Model Rules or to cover both the scope of the Model Rules and the extended scope.
4. Further, the DPI MCAA enables sending jurisdictions to provide the information to an interested receiving jurisdiction, even if the receiving jurisdiction did not itself implement the Model Rules. This is to facilitate situations where a jurisdiction has incentives to exchange such information on a non-reciprocal basis. In order to enable such exchanges, the DPI MCAA therefore foresees the possibility to activate the DPI MCAA for receiving information, even in absence of domestic legislation in the receiving jurisdiction, either for the scope of the Model Rules or both the Model Rules and the optional module.

Part I - Multilateral Competent Authority Agreement on automatic exchange of information on income derived through digital platforms

Whereas, the jurisdictions of the signatories to the Multilateral Competent Authority Agreement on Automatic Exchange of Information on Income Derived through Digital Platforms (the “Agreement”) are Parties of, or territories covered by, the Convention on Mutual Administrative Assistance in Tax Matters or the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (the “Convention”);

Whereas, the jurisdictions intend to improve international tax compliance by further building on their relationship with respect to mutual assistance in tax matters;

Whereas, the Model Rules for Reporting by Platform Operators with respect to Sellers in the Sharing and Gig Economy were developed by the OECD/G20 BEPS Inclusive Framework to improve tax compliance;

Whereas, the jurisdictions interested in sending information consistent with the scope of exchange contemplated by Section 2 of this Agreement are required to have the necessary laws in place to implement the Model Rules, while jurisdictions may express an interest in receiving such information without implementing the Model Rules;

Whereas the Model Rules cover income derived from the provision of accommodation, transportation and other personal services, some jurisdictions may be interested to also exchange information in respect of the sale of goods and the rental of means of transportation facilitated by digital platforms;

Whereas, this Agreement is concluded to enable the automatic exchange of information collected pursuant to the Model Rules it can also be relied upon to permit exchanges of information on income from the sale of goods and the rental of means of transportation facilitated by digital platforms;

Whereas, some jurisdictions intend to rely on the information exchanged to promote upfront compliance and, where appropriate, the prefilling of tax returns;

Whereas, Chapter III of the Convention authorises the exchange of information for tax purposes, including the exchange of information on an automatic basis, and allows the Competent Authorities of the Jurisdictions to agree on the scope and modalities of such automatic exchanges;

Whereas, Article 6 of the Convention provides that two or more Parties can mutually agree to exchange information automatically, the exchange of the information will be on a bilateral basis between the Competent Authorities;

Whereas, the Jurisdictions have, or are expected to have, in place by the time the first exchange takes place (i) appropriate safeguards to ensure that the information received pursuant to this Agreement

remains confidential and is used solely for the purposes set out in the Convention, and (ii) the infrastructure for an effective exchange relationship (including established processes for ensuring timely, accurate, and confidential information exchanges, effective and reliable communications, and capabilities to promptly resolve questions and concerns about exchanges or requests for exchanges and to administer the provisions of Section 4 of this Agreement);

Whereas, the Competent Authorities of the Jurisdictions intend to conclude an agreement to improve international tax compliance based on automatic exchange pursuant to the Convention, without prejudice to national legislative procedures (if any), and subject to the confidentiality and other protections provided for in the Convention, including the provisions limiting the use of the information exchanged thereunder;

Now, therefore, the Competent Authorities have agreed as follows:

SECTION 1

Definitions

1. For the purposes of this Agreement, the following terms have the following meanings:
 - a) the term “**Jurisdiction**” means a country or a territory in respect of which the Convention is in force and is in effect, either through signature and ratification in accordance with Article 28, or through territorial extension in accordance with Article 29, and which is a signatory to this Agreement;
 - b) the term “**Competent Authority**” means, for each respective Jurisdiction, the persons and authorities listed in Annex B of the Convention;
 - c) the term “**Reporting Platform Operator**” means, for each respective Jurisdiction that has implemented the Model Rules, any Platform Operator, other than an Excluded Platform Operator, that is resident for tax purposes in the Jurisdiction or, where a Platform Operator does not have a residence for tax purposes, either:
 - i. is incorporated under the laws of the Jurisdiction; or
 - ii. has its place of management (including effective management) in the Jurisdiction.
 - d) the term “**Government Verification Service**” means, for each respective Jurisdiction, an electronic process made available by a Jurisdiction to a Platform Operator for the purposes of ascertaining the identity and tax residence of a Seller, as specified in the notification pursuant to subparagraph 1(f) of Section 7;
 - e) the term “**Model Rules**” means Model Rules for Reporting by Platform Operators with respect to Sellers in the Sharing and Gig Economy (which includes the Commentaries), developed by the OECD/G20 BEPS Inclusive Framework;
 - f) the term “**Additional Activity**” means a) the sale of Goods; or b) the rental of a means of transportation for Consideration;
 - g) the term “**Relevant Service**” means a) the rental of immovable property; or b) a Personal Service for Consideration;
 - h) the term “**Extended Scope**” means the extension to the scope of the Model Rules to also cover the Additional Activities;
 - i) the term “**Co-ordinating Body Secretariat**” means the OECD Secretariat that, pursuant to paragraph 3 of Article 24 of the Convention, provides support to the co-ordinating body that is composed of representatives of the competent authorities of the Parties to the Convention; and

j) the term “**Agreement in effect**” means, in respect of any two Competent Authorities, that both Competent Authorities have indicated their intention to automatically exchange information with each other and have satisfied the other conditions set out in paragraph 2 of Section 7.

2. Any capitalised term not otherwise defined in this Agreement will have the meaning that it has at that time under the law of the Jurisdiction applying the Agreement, such meaning being consistent with the meaning set forth in the Model Rules and the Extended Scope. Any term not otherwise defined in this Agreement or in the Model Rules or the Extended Scope will, unless the context otherwise requires or the Competent Authorities agree to a common meaning (as permitted by domestic law), have the meaning that it has at that time under the law of the Jurisdiction applying this Agreement, any meaning under the applicable tax laws of that Jurisdiction prevailing over a meaning given to the term under other laws of that Jurisdiction.

SECTION 2

Exchange of Information with Respect to Reportable Sellers

General Exchange Requirements

1. Pursuant to the provisions of Articles 6 and 22 of the Convention and subject to the applicable reporting and due diligence rules consistent with the Model Rules, each Competent Authority will annually exchange with the other Competent Authorities on an automatic basis:

- a) the information obtained pursuant to such rules and specified in paragraphs 3 and 4 of Section 2 provided it and the other Competent Authority have both lodged a notification pursuant to subparagraph 1(a)(i) of Section 7;
- b) the information obtained pursuant to such rules and specified in paragraph 5 of Section 2, provided it and the other Competent Authority have both lodged a notification pursuant to subparagraph 1(b)(i) of Section 7;
- c) the information obtained pursuant to such rules and specified in paragraphs 3 and 4 of Section 2 and, provided it has lodged notifications pursuant to subparagraphs 1(a)(i) and 1(c)(ii) of Section 7 and the other Competent Authority has lodged a notification pursuant to subparagraph 1(a)(ii) of Section 7;
- d) the information obtained pursuant to such rules and specified in paragraph 5 of Section 2, provided it has lodged notifications pursuant to subparagraphs 1(b)(i) and 1(d)(iii) of Section 7 and the other Competent Authority has lodged a notification pursuant to subparagraph 1(b)(ii) of Section 7; and
- e) the information obtained pursuant to such rules and specified in paragraph 5 of Section 2, provided it has lodged notifications pursuant to subparagraphs 1(b)(i) and 1(d)(ii) of Section 7 and the other Competent Authority has lodged notifications pursuant to subparagraph 1(a)(i) and 1(b)(ii) of Section 7.

2. Notwithstanding paragraph 1, no information is to be sent pursuant to this Section to a Competent Authority that has lodged a notification pursuant to subparagraph 1(e) of Section 7.

Exchange of Information on Relevant Services with Jurisdiction of Residence

3. In relation to each Reporting Platform Operator that has identified a Reportable Seller that is resident in another Jurisdiction, the following information is to be exchanged with the Competent Authority of such Jurisdiction:

- a) the name, registered office address and TIN of the Reporting Platform Operator, as well as the business name(s) of the Platform(s) in respect of which the Reporting Platform Operator is reporting;

- b) the name, Primary Address, TIN(s), including the Jurisdiction of issuance, and date of birth (in case of an individual) of each Reportable Seller and, in the case of any Reportable Seller that is an Entity, the business registration number, unless the Reporting Platform Operator relied on a Government Verification Service to ascertain the identity and tax residence of a Reportable Seller;
- c) in case the Reporting Platform Operator relied on a Government Verification Service to ascertain the identity and tax residence of a Reportable Seller, the name, Government Verification Service identifier, and any other TIN, including the Jurisdiction of issuance;
- d) the Financial Account Identifier(s), insofar as the Jurisdiction of the Reportable Seller requires such information pursuant to a notification under subparagraph 1(j) of Section 7;
- e) where different from the name of the Reportable Seller, the name of the holder of the financial account to which the Consideration is paid or credited, as well as any other identifying information reported by the Reporting Platform Operator with respect to that account holder;
- f) for Relevant Services other than for the rental of immovable property:
 - i. the total Consideration paid or credited during each quarter of the Reportable Period and the number of such Relevant Services in respect of which it was paid or credited; and
 - ii. any fees, commissions or taxes withheld or charged by the Reporting Platform Operator during each quarter of the Reportable Period.
- g) for Relevant Services for the rental of immovable property:
 - i. the address and land registration number of each Property Listing;
 - ii. the total Consideration paid or credited during each quarter of the Reportable Period and the number of such Relevant Services provided with respect to each Property Listing in respect of which it was paid or credited;
 - iii. any fees, commissions or taxes withheld or charged by the Reporting Platform Operator during each quarter of the Reportable Period; and
 - iv. the number of days each Property Listing was rented during the Reportable Period and the type of each Property Listing.

Exchange of Information on Relevant Services with Jurisdiction where Immovable Property is Located

4. In relation to each Reporting Platform Operator that has identified a Reportable Seller that provided Relevant Services for the rental of immovable property located in another Jurisdiction or that is paid or credited Consideration in connection with Relevant Services for the rental of immovable property located in another Jurisdiction, the following information is to be exchanged with the Competent Authority of such Jurisdiction:

- a) the information specified in subparagraphs 3(a) and (c) through (e);
- b) the name, Primary Address and date of birth (in case of an individual) of each Reportable Seller and, in the case of any Reportable Seller that is an Entity, the business registration number;
- c) for Relevant Services for the rental of immovable property located in the Jurisdiction:
 - i. the address and land registration number of each Property Listing;
 - ii. the total Consideration paid or credited during each quarter of the Reportable Period and the number of such Relevant Services provided with respect to each Property Listing in respect of which it was paid or credited;
 - iii. any fees, commissions or taxes withheld or charged by the Reporting Platform Operator during each quarter of the Reportable Period; and

- iv. the number of days each Property Listing was rented during the Reportable Period and the type of each Property Listing.

Exchange of Information on Additional Activities

5. In relation to each Reporting Platform Operator that has identified a Reportable Seller that provided Additional Activities and that is resident in another Jurisdiction, the following information is to be exchanged with the Competent Authority of such Jurisdiction.
 - a) the information specified in subparagraphs 3(a) through (e);
 - b) the total Consideration paid or credited during each quarter of the Reportable Period and the number of Additional Activities in respect of which it was paid or credited; and
 - c) any fees, commissions or taxes withheld or charged by the Reporting Platform Operator during each quarter of the Reportable Period.

SECTION 3

Time and Manner of Exchange of Information

1. For the purposes of the exchange of information in Section 2, the information exchanged will identify the currency in which each relevant amount is denominated.
2. With respect to paragraphs 3, 4 and 5 of Section 2 and paragraph 2 of Section 4, and subject to the notification procedure set out in Section 7, including the dates specified therein, information is to be exchanged commencing from the years specified. Competent Authorities shall use all reasonable efforts to exchange the information within two months after the end of the Reportable Period to which the information relates, and should proceed with exchanges no later than four months after the end of the Reportable Period to which the information relates. Notwithstanding the foregoing, information is only required to be exchanged with respect to a Reportable Period for which both Competent Authorities have this Agreement in effect on the basis of paragraph 2 of Section 7.
3. The Competent Authorities will automatically exchange the information described in Section 2 in the prescribed multilaterally agreed schema in Extensible Markup Language.
4. The Competent Authorities will transmit the information through the OECD Common Transmission System and in compliance with the related encryption and file preparation standards.

SECTION 4

Collaboration on Compliance and Enforcement

1. A Competent Authority will notify the other Competent Authority when the first-mentioned Competent Authority has reason to believe that an error may have led to incorrect or incomplete information reporting or there is non-compliance by a Reporting Platform Operator with the applicable reporting requirements and due diligence procedures consistent with the Model Rules or the Extended Scope. The notified Competent Authority will take all appropriate measures available under its domestic law to address the errors or non-compliance described in the notice.
2. To the extent such information is available, a Competent Authority that is notified by a Reporting Platform Operator that a Reporting Platform Operator in another jurisdiction is assuming reporting obligations for the first-mentioned Reporting Platform Operator will exchange the name, registered office address and TIN of each second-mentioned Reporting Platform Operator with the Competent Authority of the Jurisdiction of such Reporting Platform Operator. In addition, to the extent such information is available, a Competent Authority that is notified by a Reporting Platform Operator that it is assuming the reporting

obligations for a Reporting Platform Operator in another jurisdiction will exchange the name, registered office address and TIN of each second-mentioned Reporting Platform Operator with the Competent Authority of the Jurisdiction of such Reporting Platform Operation.

SECTION 5

Confidentiality and Data Safeguards

1. All information exchanged is subject to the confidentiality rules and other safeguards provided for in the Convention, including the provisions limiting the use of the information exchanged and, to the extent needed to ensure the necessary level of protection of personal data, in accordance with the safeguards which may be specified by the supplying Competent Authority as required under its domestic law and specified in a notification under subparagraph 1(g) of Section 7.
2. To the extent permitted under applicable law, a Competent Authority will notify the Co-ordinating Body Secretariat immediately regarding any breach of confidentiality or failure of safeguards and any sanctions and remedial actions consequently imposed. The Co-ordinating Body Secretariat will notify all Competent Authorities with respect to which there is an Agreement in effect with the first mentioned Competent Authority.

SECTION 6

Consultations and Amendments

1. If any difficulties in the implementation or interpretation of this Agreement arise, a Competent Authority may request consultations with one or more of the Competent Authorities to develop appropriate measures to ensure that this Agreement is fulfilled. The Competent Authority that requested the consultations shall ensure, as appropriate, that the Co-ordinating Body Secretariat is notified of any measures that were developed and the Co-ordinating Body Secretariat will notify all Competent Authorities, even those that did not participate in the consultations, of any measures that were developed.
2. This Agreement may be amended by consensus by written agreement of all of the Competent Authorities that have the Agreement in effect. Unless otherwise agreed upon, such an amendment is effective on the first day of the month following the expiration of a period of one month after the date of the last signature of such written agreement.

SECTION 7

Term of Agreement

1. A Competent Authority must provide, at the time of signature of this Agreement or as soon as possible thereafter, notifications to the Co-ordinating Body Secretariat:
 - a) confirming that its Jurisdiction:
 - i. has the necessary laws in place to implement the Model Rules and specifying the relevant effective dates with respect to the application or completion of the reporting and due diligence procedures; or
 - ii. does not have the necessary laws in place, but is interested in receiving the information specified in paragraphs 3 and 4 of Section 2;
 - b) to the extent applicable, confirming that its Jurisdiction:
 - i. has the necessary laws in place to implement the Extended Scope and specifying the relevant effective dates with respect to the application or completion of the reporting and due diligence procedures; or

- ii. does not have the necessary laws in place, but is interested in receiving the information specified in paragraph 5 of Section 2;
- c) to the extent applicable, confirming whether it will send the information specified in paragraphs 3 and 4 of Section 2 to Competent Authorities with respect to which this Agreement is in effect:
 - i. that have the necessary laws in place to implement the Model Rules; or
 - ii. that have expressed an interest in receiving such information.
- d) to the extent applicable, confirming whether the Jurisdiction will send the information specified in paragraph 5 of Section 2 to Competent Authorities with respect to which this Agreement is in effect:
 - i. that have the necessary laws in place to implement the Model Rules and the Extended Scope;
 - ii. that have the necessary laws in place to implement the Model Rules; or
 - iii. that have expressed an interest in receiving such information.
- e) if applicable, specifying that it will send, but not receive information under Section 2 of this Agreement;
- f) if applicable, specifying the details of Government Verification Services accepted by its Jurisdiction;
- g) if applicable, specifying safeguards for the protection of personal data;
- h) demonstrating that it has in place adequate measures to ensure the required confidentiality and data safeguards standards are met;
- i) specifying the Jurisdictions of the Competent Authorities with respect to which it intends to have this Agreement in effect, following national legislative procedures (if any); and
- j) confirming whether the Jurisdiction wishes to receive Financial Account Identifiers for taxpayer matching purposes.

Competent Authorities must notify the Co-ordinating Body Secretariat, promptly, of any subsequent change to be made to the above-mentioned notifications.

2. This Agreement will come into effect between two Competent Authorities on the later of the following dates: (i) the date on which the second of the two Competent Authorities has provided notification to the Co-ordinating Body Secretariat under subparagraphs 1(a),(c) and (h) through (j), including listing the other Competent Authority's Jurisdiction pursuant to subparagraph 1(i), and, if applicable, (ii) the date on which the Convention has entered into force and is in effect for both Jurisdictions.

3. The Co-ordinating Body Secretariat will maintain a list that will be published on the OECD website of the Competent Authorities that have signed the Agreement and between which Competent Authorities this is an Agreement in effect.

4. The Co-ordinating Body Secretariat will publish on the OECD website the information provided by Competent Authorities pursuant to subparagraphs 1(a) through (f). The information provided pursuant to subparagraphs 1(g) through (j) will be made available to other signatories by the Co-ordinating Body Secretariat.

5. A Competent Authority may suspend the exchange of information under this Agreement by giving notice in writing to another Competent Authority that it has determined that there is or has been significant non-compliance by the second-mentioned Competent Authority with this Agreement. Such temporary suspension will have immediate effect. For the purposes of this paragraph, significant non-compliance includes, but is not limited to, non-compliance with the confidentiality and data safeguard provisions of this Agreement and the Convention or a failure by the Competent Authority to provide timely or adequate information as required under this Agreement or a failure to put in place measures that ensure that the

Model Rules are effectively implemented and are complied with by Reporting Platform Operators, in a manner that frustrates the purposes of the Model Rules.

6. A Competent Authority may terminate its participation in this Agreement, or with respect to a particular Competent Authority, by giving notice of termination in writing to the Co-ordinating Body Secretariat. Such termination will become effective on the first day of the month following the expiration of a period of 12 months after the date of the notice of termination. In the event of termination, all information previously received under this Agreement will remain confidential and subject to the terms of the Convention.

SECTION 8

Co-ordinating Body Secretariat

Unless otherwise provided for in the Agreement, the Co-ordinating Body Secretariat will notify all Competent Authorities of any notifications that it has received under this Agreement and will provide a notice to all signatories of the Agreement when a new Competent Authority signs the Agreement.

Done in English and French, both texts being equally authentic.

Declaration

I, [NAME and TITLE], on behalf of the Competent Authority of [JURISDICTION] declare that it hereby agrees to comply with the provisions of the

*Multilateral Competent Authority Agreement on
Automatic Exchange of Information on Income Derived through Digital Platforms*

hereafter referred to as the “Agreement” and attached to this Declaration.

By means of the present Declaration, the Competent Authority of [JURISDICTION] is to be considered a signatory of the Agreement as from [DATE]. The Agreement will come into effect in respect of the Competent Authority of [JURISDICTION] in accordance with paragraph 2 of Section 7 thereof.

Signed in [PLACE] on [DATE]

Part II - Optional module to extend the scope of the Model Rules to the sale of goods and the rental of means of transportation

Changes to the Model Rules

In order to extend the scope of the Model Rules to cover the sale of goods and the rental of means of transportation, the following amendments and additions shall be made:

1. Section I(A)(1) of the Model Rules shall be amended as follows:

A “Platform” means any software, including a website or a part thereof and applications, including mobile applications, accessible by users and allowing Sellers to be connected to other users for the provision of Relevant Services or the sale of Goods, directly or indirectly, to such users. The operations of the Platform may also include the collection and payment of Consideration in respect of Relevant Activities. The term Platform does not include software exclusively allowing the:

- a) processing of payments in relation to Relevant Activities;*
- b) listing or advertising in relation to Relevant Activities; or*
- c) redirecting or transferring of users to a Platform*

without any further intervention in the provision of Relevant Services or the sale of Goods.

2. Section I(A)(3) of the Model Rules shall be amended as follows:

[Optional provision –

An “Excluded Platform Operator” is a Platform Operator that

- a) facilitates the provision of Relevant Services or the sale of Goods for which the aggregate Consideration at the level of the Platform over the previous calendar year is less than EUR 1 million and that notifies the tax administration of [jurisdiction] that it elects to be treated as such;*
- b) demonstrates to the satisfaction of the tax administration of [jurisdiction] that the Platform’s entire business model is such that it does not allow Sellers to derive a profit from the Consideration; or*
- c) demonstrates to the satisfaction of the tax administration of [jurisdiction] that the Platform’s entire business model is such that it does not have Reportable Sellers.]*

3. Section I(A)(3) of the Model Rules shall be amended as follows:

A **“Relevant Service”** is:

- a) the rental of immovable property;
 - b) a Personal Service; or
 - c) the rental of a means of transport
- for Consideration.

4. Section I(A)(6) shall be amended as follows:

“Consideration” is compensation in any form that is paid or credited to a Seller in connection with Relevant Activities, the amount of which is known or reasonably knowable by the Platform Operator.

5. A new Section I(A)(8) is added to the Model Rules:

A **“Relevant Activity”** is:

- a) a Relevant Service; or
 - b) the sale of Goods
- for Consideration.

6. Section I(B)(1) shall be amended as follows:

A **“Seller”** is a Platform user that is registered at any moment during the Reportable Period on the Platform for the provision of Relevant Services or the sale of Goods.

7. Section I(B)(2) shall be amended as follows:

An **“Active Seller”** is any Seller that either provides Relevant Services or sells Goods during the Reportable Period or is paid or credited Consideration in connection with Relevant Activities during the Reportable Period.

8. Section I(B)(4) of the Model Rules shall be amended as follows:

An **“Excluded Seller”** is any Seller:

- a) that is an Entity for which the Platform Operator facilitated more than 2,000 Relevant Services for the rental of immovable property in respect of a Property Listing during the Reportable Period;
- b) that is a governmental entity;
- c) that is an Entity the stock of which is regularly traded on an established securities market or a related Entity of an Entity the stock of which is regularly traded on an established securities market; or
- d) for which the Platform Operator solely facilitated less than 30 Relevant Activities for the sale of Goods and for which the total amount of Consideration paid or credited did not exceed 2,000 EUR during the Reportable Period.

9. A new Section I(C)(10) is added to the Model Rules:

“Goods” means any tangible property.

10. Section II(A)(1) shall be amended as follows:

For the purpose of determining whether a Seller is an Excluded Seller described in subparagraph B(4)(a) or (d) of Section I, a Reporting Platform Operator may rely on its available records.

11. Section II(B)(1) shall be amended as follows:

The Reporting Platform Operator must collect the following information for each individual Seller that is not an Excluded Seller:

12. Section III(B)(2) shall be amended as follows:

with respect to each Reportable Seller that provided Personal Services, rented out of a means of transportation or sold Goods: [...]

f) the total Consideration paid or credited during each quarter of the Reportable Period and the number of such Relevant Activities in respect of which it was paid or credited; and [...].

13. Section IV(1) shall be amended as follows:

It is expected that jurisdictions have measures in place that require Reporting Platform Operators to enforce the collection and verification requirements of Section II of the Model Rules in relation to their Sellers. This could, for instance, include a requirement that Reporting Platform Operators cannot allow Sellers to be connected to other users for the provision of Relevant Services or the sale of Goods, or that the pay-out of Consideration is withheld by the Reporting Platform Operator, in case the Seller does not provide the information required under Section II. This is to ensure that the information that is used for the due diligence processes and for reporting the Seller is accurate and complete at the end of each Reportable Period in view of reporting such information.

Interpretative guidance

Applying subparagraph A(1) of Section II regarding the due diligence procedures

Subparagraph A(1) of Section II provides that for the purpose of determining whether a Seller is an Excluded Seller described in subparagraph B(4)(a) or (d) of Section I, a Reporting Platform Operator may rely on its available records. As these exclusions are dependent on the Relevant Activities carried out by the Seller during the Reportable Period, it is uncertain at the moment of the registration of the Seller whether it will be an Excluded Seller. In light of this, the Model Rules provide flexibility to Reporting Platform Operators to either apply the collection requirements under Paragraph B of Section II to Sellers upon their registration on the Platform, or alternatively, to collect such information at a later point in time (e.g. when, based on the Relevant Activities facilitated for the Seller, the Reporting Platform Operator determines that such Seller is less likely to be an Excluded Seller described in subparagraph B(4)(a) or (d) of Section I for the relevant Reporting Period). In any event, a Reporting Platform Operator must complete the due diligence procedures set out in Paragraphs A through E of

Section II by 31 December of the Reportable Period and ensure that information is only reported about Reportable Sellers that are not Excluded Sellers.

Reporting Platform Operator acting as counterparty and the Platform definition

Pursuant to subparagraph B(1) of Section I, Sellers that have registered on the Platform for the purpose of selling Goods are in scope of the Model Rules.

In this respect, the term “Platform” is defined in subparagraph A(1) of Section I to mean any software, including a website or a part thereof and applications, including mobile applications, accessible by users and allowing Sellers to be connected to other users for [...] the sale of Goods, directly or indirectly, to such users. As such, an integral part of the Platform definition is that registered, third party Sellers need to be connected to users via the Platform to complete the sale of Goods transaction.

Therefore, a website of a business that exclusively facilitates the online sales by such business of its own Goods is not a Platform for the purpose of subparagraph A(1) of Section I.

Where a Reporting Platform Operator (also) sells Goods in its own name directly via its Platform, such Reporting Platform Operator is not a Seller for the purposes of subparagraph B(1) of Section I as it did not register on the Platform for the purpose of being connected to Platform users for the sale of Goods.

Similarly, where the Reporting Platform Operator purchases Goods from a wholesaler through the traditional channels, such wholesaler is not a Seller for the purposes of subparagraph B(1) of Section I with respect to such sales as it did not register on the Platform for the purpose of being connected to Platform users for the sale of Goods.

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Model Reporting Rules for Digital Platforms

International Exchange Framework and Optional Module for Sale of Goods

The Model Rules for Reporting by Digital Platforms were developed in light of the rapid growth of the digital economy and in response to calls for a global reporting framework in respect of activities being facilitated by such platforms, in particular in the sharing and gig economy.

Reflecting the interest of a number of jurisdictions to permit the extension of the scope of the Model Rules to the sale of goods and the rental of means of transportation, the OECD has developed an optional module allowing such jurisdictions to implement the Model Rules with an extended scope.

Exchanges of information under the Model Rules are operationalised by an international legal framework in the form of the Multilateral Competent Authority Agreement.



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