

Definitions

A platform is software that enables its users to engage in activities covered by the reporting obligation, as well as an arrangement for collection and payment of fees related to such activities.

A platform operator is an economic operator that ensures the functioning of the platform and decides on granting access to the platform.

A platform operator:

- ✓ is a legal person or a legal arrangement.
A natural person (or a sole proprietor in the Estonian context) cannot be a platform operator, but all kinds of legal persons and other formations without the status of a legal person (e.g. partnerships) can be platform operators.
- ✓ enters into a contract with a seller; the object of this contract is, inter alia, access to the platform or a part thereof.

The creation of the obligation to report information presupposes that the platform operator is also a "reporting platform operator" (so-called platform operator with additional characteristics) for the purposes of the directive.

A non-Union platform operator. Platform operators who do not have any of the characteristics provided for in subsection 2 of § 20²³ of the Tax Information Exchange Act, which would link them to Estonia or other Member States, but who nevertheless mediate the revenue-generating activities of sellers subject to the reporting of taxable persons in the EU, are also included in the scope of the reporting rules. If sellers covered by reporting operate on platforms of a non-Union platform operator, such platform operator must register itself for reporting purposes in a Member State of its choice. The non-Union platform operator will provide information to the Member State of registration. Such registration process is limited to non-Union platform operators. Platform operators of the EU cannot choose their Member State of registration. For more information on the submission of data as a non-Union platform operator, please refer to "[Exceptions to reporting](#)".

A seller is both a seller and a service provider.

A person is a seller if all the following conditions are met:

- ✓ the person is a natural or legal person or any other legal formation (e.g. a partnership);
- ✓ the person is registered on the platform;

- ✓ the person is engaged in activities covered by the reporting obligation;
- ✓ the person is paid or credited a fee related to the activity covered by the reporting obligation.

A sellers covered by reporting. A seller is covered by reporting if it has one of the following characteristics in addition to the characteristics of a seller:

- ✓ the seller is a resident of a Member State (a seller covered by reporting does not necessarily have to be a resident of the Republic of Estonia; in order to qualify as a seller covered by reporting in Estonia, the seller may be a resident of any Member State); or
- ✓ the seller leases or rents out immovable property located in any Member State.

Only information concerning the sellers covered by reporting must be submitted to the Estonian Tax and Customs Board within the framework of reporting.

Sellers excluded from reporting are:

- ✓ government entities for the purposes of clause 2 of Division C of Subchapter 1 of Annex 5 to the Directive;
- ✓ companies whose shares are regularly traded on the regulated securities market, as well as entities related thereto;
- ✓ legal persons or legal arrangements that have provided, more than 2000 times in the current calendar year, rental or lease services related to immovables or parts thereof located at the same address and belonging to the same owner. These are mainly hotels, motels and other accommodation establishments, but also, for example, operators that offer the rental of parking spaces.
- ✓ persons or legal arrangements that have concluded less than 30 transactions for the sale of things through the platform in the current calendar year, and the total amount of the fee paid or credited to whom does not exceed 2000 euros.

Information providers have the following characteristics:

- ✓ they are platform operators,
- ✓ they are Estonian residents

- ✓ or if they are not Estonian residents, then:
 - ✓ they have been established on the basis of the Estonian law, or
 - ✓ their place of management is in Estonia, or
 - ✓ they have a permanent place of business in Estonia.

Due diligence measures. Platform operators must apply the following due diligence measures:

- ✓ identify the sellers covered by reporting operating on their platform by 31 December of the current calendar year;
- ✓ collect information on sellers and immovables or parts thereof leased or rented and verify the reliability of the information.

Due diligence measures pursuant to § 20²⁴ of the Tax Information Exchange Act and the list of information to be submitted to the Estonian Tax and Customs Board pursuant to § 20²⁵ are established by a **regulation** of the minister in charge of the policy sector.

A fee is the amount that a seller can keep after fulfilling financial obligations to a platform operator.

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