Automatic exchange of platform-related information (DAC7)

Platform operator’s obligations

Platform operators have the obligation to collect and annually submit to the Estonian Tax and Customs Board **data on the sellers and service providers operating on their platform and the income earned by them**.

The Estonian Tax and Customs Board also asks Estonian platform operators to submit information about persons taxable in **other Member States of the European Union** (hereinafter ‘Member States’) operating on their platforms and forwards the information to the competent authorities of the respective countries by automatic exchange of information. The competent authorities of other Member States collect information about persons taxable in Estonia from the platform operators in their jurisdiction and forward it to the Estonian Tax and Customs Board.

Platform operators must:

- ✓ collect and verify information by **31 December** of the current calendar year,
- ✓ forward the information to the Estonian Tax and Customs Board by **31 January** of the following calendar year.

Member States' tax authorities exchange information between themselves by **the last day of February**.

Platform operators are required to forward information on income earned in 2023 to the Estonian Tax and Customs Board by 31 January 2024.

Useful to know

Income from the transfer of items in personal consumption **is exempt from tax**.
Platform operators do not need to transmit data on sellers and their earned income when payments have been declared in the form TSD of income and social tax, mandatory funded pension contributions and unemployment insurance premiums.
The data on payments declared in the form TSD is exchanged by the Estonian Tax and Customs Board within the framework of DAC1.
Questions and answers

Help information

If you have any questions, please contact **dac7@emta.ee**.

Last updated on 08.01.2025