



E-Chamber position on EU rules on administrative cooperation in the field of taxation

Overall assessment

In response to the invitation to submit comments and suggestions on possible solutions to simplify or improve the functioning of DAC, Chamber of Digital Economy would like to present the following observations concerning the operation of the DAC 7 reporting framework.

General remarks

We welcome the Commission's decision to launch a consultation on simplifying and streamlining DAC 7 reporting obligations. Changes are necessary to reduce the excessive reporting burden on online platforms, in particular by increasing reporting thresholds and excluding occasional C2C sellers from the reporting scope.

It should, however, be emphasised that the majority of DAC 7 compliance costs were incurred at the implementation stage. The need to build, adapt and automate systems for reporting and threshold monitoring represented a significant operational challenge, especially given the very late transposition at national level. In practice, most implementation work had to be carried out based solely on the directive, as the timeframe after the adoption of national legislation was insufficient for such complex adjustments. We hope this experience will be taken into account and serve as an argument against introducing similarly extensive reporting obligations with very limited implementation periods in the future.

Reporting thresholds and qualification criteria

The current thresholds for goods sales that trigger reporting obligations are set too low. Many private individuals selling second-hand goods on an occasional basis can easily exceed 30 transactions per year, even where the total sales value remains below €2,000 and no profit is made. As a result, the existing thresholds do not effectively distinguish between occasional sellers and professional traders. This leads to disproportionate reporting obligations for individuals who are not conducting business activity and are simply selling personal items they no longer use.

In its current form, the reporting regime creates an excessive administrative burden both for businesses and tax authorities. Some smaller users may attempt to avoid reporting thresholds by



spreading their sales across multiple platforms or moving to platforms outside the reporting scope, which undermines the objectives of DAC7.

Any tax simplification initiative should therefore include an increase in reporting thresholds. However, adjusting the thresholds alone will not fully address the over-reporting problem. Reporting should not be triggered merely by selling 30 low-value items. The monetary threshold should be increased to at least €5,000, and preferably €10,000. **We strongly advocate triggering reporting obligations only when both conditions (amount of items sold and sales value) are met, and raising the number of sales that trigger the obligation to 60.**

Reporting timelines and procedural constraints

The DAC7 Directive contains several inconsistencies, including with respect to reporting deadlines. The current reporting deadline is not aligned with the mechanism for imposing penalties on users who exceed annual thresholds as of 1 November. Platforms may only apply enforcement measures against users who fail to provide required identification data (including TIN) after two reminders and at least 60 days. With a reporting deadline of 31 January, this makes it practically impossible to complete procedures for users exceeding thresholds after 1 November. Reporting deadlines should therefore be extended to allow sufficient time for data collection and to reduce operational pressure on platforms.

In addition, due to gold-plating and overly broad interpretations at national level, platforms often face unrealistic timelines for collecting seller data. In some jurisdictions, platforms are required to obtain information no later than the date on which a seller becomes classified as active. In practice, this forces platforms to collect data in advance. This creates confusion and resistance among occasional sellers, who question why their data is requested before thresholds are exceeded. Platforms are then perceived as collecting excessive information, while in reality they are attempting to comply with reporting obligations.

Scope and proportionality of data collection

DAC 7 requires the collection of an overly broad scope of data. The data requirements are not always clearly defined, which often leads platforms to adopt a cautious approach and collect more data than strictly necessary to avoid compliance risk. Examples include multiple business identification documents or personal details such as place of birth. This creates a dual burden. On the one hand, platforms must significantly expand their technical systems and compliance resources. On the other, the breadth of required data raises privacy concerns. Sellers frequently view these requirements as disproportionate and submit GDPR complaints, as they do not understand the link between occasional selling activity and the requested data scope. The Directive's objectives do not justify such extensive data collection. Requirements should therefore be limited and aligned with the fact that much relevant information can already be verified via TIN.



Furthermore, in some Member States platforms are expected to prevent sellers from re-registering to avoid exceeding thresholds. This may be feasible for business sellers using TIN-based verification, but it is not workable for C2C sellers who do not use TIN. Preventing re-registration would effectively require collecting personal identification numbers from all users in advance, which we consider incompatible with GDPR principles.

The need for clear definitions

National implementations of DAC 7 are often characterised by gold-plating, vague terminology and a lack of consistent administrative guidance. Future amendments should aim to harmonise interpretations and provide greater legal clarity for platform operators.

Significant legal and practical challenges arise in e-commerce, particularly regarding the definition of a “sale” for DAC 7 purposes. The Directive allows for broad interpretations when determining what constitutes a sale for threshold calculations, which directly affects reporting outcomes. There is ongoing uncertainty about how transactions should be counted and which transactions may be excluded. For example, many e-commerce platforms allow customers to add multiple items to a basket before completing a purchase. If a customer adds 31 pencils at €1 each, should this be treated as 31 separate transactions for DAC 7 threshold purposes? Does it matter whether the pencils come from one seller or multiple sellers? While reporting such cases appears unreasonable, a strict formal reading might still include them. Simplification measures should clarify such scenarios to avoid disproportionate reporting.

Similar uncertainties concern transactions that are cancelled, partially completed, withdrawn, or replaced through exchanges rather than cancellations. The number of possible transaction variants is very large, and applicability often depends on interpretation. Clearer rules are therefore necessary.

poświadczenie złożenia podpisów i pieczęci elektronicznych

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W ramach składania podpisów elektronicznych przeprowadzono uwierzytelnienie podpisujących.

Usługa została wykonana zgodnie z Rozporządzeniem Parlamentu Europejskiego i Rady (UE) nr 910/2014 z dnia 23 lipca 2014 r. w sprawie identyfikacji elektronicznej i usług zaufania w odniesieniu do transakcji elektronicznych na rynku wewnętrznym oraz uchylające dyrektywę 1999/93/WE (Rozporządzenie eIDAS).

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