



STATUTORY INSTRUMENTS.

**S.I. No. 673 of 2023**

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MANDATORY AUTOMATIC EXCHANGE OF INFORMATION  
(PLATFORM OPERATORS) IN THE FIELD OF TAXATION  
(AMENDMENT) REGULATION 2023

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MANDATORY AUTOMATIC EXCHANGE OF INFORMATION  
(PLATFORM OPERATORS) IN THE FIELD OF TAXATION  
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The Revenue Commissioners, in the exercise of the powers conferred on them by section 891I (inserted by section 81 of the Finance Act 2022 (No. 44 of 2022)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), with the consent of the Minister for Finance, hereby make the following Regulations:

*Citation and commencement*

1. (1) These Regulations may be cited as the Mandatory Automatic Exchange of Information (Platform Operators) in the Field of Taxation (Amendment) Regulations 2023.

(2) These Regulations come into operation on 1 January 2024.

*Interpretation*

2. In these Regulations, “Principal Regulations” means the Mandatory Automatic Exchange of Information (Platform Operators) in the Field of Taxation Regulations 2022 (S.I. No. 705 of 2022).

*Amendment of Regulation 2 of the Principal Regulations*

3. Regulation 2 of the Principal Regulations is amended in paragraph 1 by the substitution of the following definition for the definition of “authorised DAC officer”:

“ “authorised DAC officer” means an officer of the Revenue Commissioners authorised under subsection (12) of the principal section;”

*Amendment of Regulation 3 of the Principal Regulations*

4. Regulation 3 of the Principal Regulations is amended in paragraph (4)(b) by the substitution of the following for subparagraph (i) –

- “(i) proof that the required information has been reported by the first mentioned reporting platform operator to –
- (I) the Revenue Commissioners, or
  - (II) the competent authority of another Member State under provisions similar to the principal section and these regulations in force in that Member State, and”.

*Substitution of Regulation 5 of the Principal Regulations*

5. The Principal Regulations is amended by the substitution of the following for Regulation 5 –

- “5. Where a reportable seller has failed to provide the relevant information to a reporting platform operator such that paragraph (b) and paragraph (ba) of subsection (7) of the principal section applies, the reporting platform operator shall –
- (a) implement procedures to ensure that no consideration shall be paid or credited to that reportable seller in accordance with subsection (7)(b)(i)(I) of the principal section;
  - (b) take all reasonable and appropriate steps to prevent that reportable seller from opening a new account with the reporting platform operator in accordance with subsection (7)(b)(ii) of the principal section;
  - (d) implement procedures to make payment of any consideration in accordance with subsection (7)(ba) of the principal section;
  - (e) implement procedures to close the account of that reportable seller and prevent that reportable seller from reopening that account in accordance with subsection (7)(b)(i)(II) or (7)(ba) of the principal section.”.



GIVEN under the Official Seal of the Minister for Finance,  
20 December, 2023.

MICHAEL MCGRATH,  
Minister for Finance.

GIVEN under my hand,  
20 December 2023

NIALL CODY,  
Revenue Commissioner

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
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