



STATUTORY INSTRUMENTS.

S.I. No. 687 of 2024



RETURN OF CERTAIN INFORMATION BY REPORTING PLATFORM
OPERATORS (AMENDMENT) REGULATIONS 2024

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The Revenue Commissioners, in the exercise of the powers conferred on them by section 891J (inserted by section 82 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 Return of Certain Information by Reporting Platform Operators (Amendment) Regulations 2024.

(2) These Regulations come into operation on 1 January 2025.

Interpretation

2. In these Regulations, “Principal Regulations” means the Return of Certain Information by Reporting Platform Operators (Amendment) Regulations 2023 (S.I. No. 674 of 2023).

Substitution of Regulation 5 of the Principal Regulations

3. 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) 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;
- (c) 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.



GIVEN under the Official Seal of the Minister for Finance,
11 December, 2024.

JACK CHAMBERS,
Minister for Finance.

GIVEN under my hand,
11 December, 2024.

NIALL CODY,
Revenue Commissioner.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
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