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STATUTORY INSTRUMENTS

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**2023 No. 817**

**The Platform Operators (Due Diligence and Reporting Requirements) Regulations 2023**

**PART 2**

**Due diligence, record-keeping and reporting obligations**

**Excluded Sellers: proportional reduction of thresholds**

**10.**—(1) Paragraph (2) applies where a seller is registered with a platform operated by a reportable platform operator for part of, but not the whole of, a reportable period.

(2) In determining whether the seller is an excluded seller for the reportable period, the following thresholds are to be proportionally reduced to reflect the fraction of the reportable period for which the seller was registered with the platform—

- (a) the threshold of 2,000 relevant services per reportable period in section I(B)(4)(a) of the model rules,
- (b) the threshold of 30 relevant activities per reportable period in section I(B)(4)(d) of the model rules, and
- (c) the threshold of EUR 2,000 per reportable period in section I(B)(4)(d) of the model rules.

(3) The reduction under paragraph (2) is to be carried out by multiplying the threshold by a fraction whose numerator is the number of days during the reportable period for which the seller was registered with the platform and whose denominator is the number of days in the reportable period.