
STATUTORY INSTRUMENTS

2023 No. 817

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

PART 1

Introductory Provisions

Interpretation

2.—(1) In these Regulations—

“HMRC” means His Majesty’s Revenue and Customs;

“the model rules” means the model rules and commentary set out in OECD (2020), Model Rules for Reporting by Platform Operators with respect to Sellers in the Sharing and Gig Economy, OECD, Paris, approved by the OECD/G20 Inclusive Framework on BEPS on 29 June 2020, as amended by the OECD (2021) Model Reporting Rules for Digital Platforms: International Exchange Framework and Optional Module for sale of goods, OECD, Paris(1);

“partner jurisdiction” means a jurisdiction listed in a notice published by the Commissioners for HMRC under this regulation;

“tribunal” means the First-tier Tribunal or Upper Tribunal as determined under Tribunal Procedure Rules(2).

(2) Any expression defined in the model rules but not in these Regulations has the same meaning in these Regulations as in the model rules.

(3) Schedule 1 contains a table listing places where expressions that are used in these Regulations are defined or otherwise explained in the model rules.

(4) In their application for the purposes of these Regulations, the model rules are to be read as if—

- (a) a reference to “[jurisdiction]” were a reference to the United Kingdom,
- (b) a reference to “the tax administration of [jurisdiction]” were a reference to HMRC,
- (c) in section I(A)(2) (definition of Platform Operator), for “an Entity” there were substituted “a legal or natural person, other than a person carrying on a business as a sole trader,”
- (d) the expression “Partner Jurisdiction” had the meaning given by regulation 2(1),
- (e) the expression “Reportable Jurisdiction” meant the United Kingdom or any partner jurisdiction,
- (f) for the optional provision in section I(A)(3) (definition of excluded platform operator) there were substituted—

(1) The model rules and Optional Module for sale of goods are available at <https://www.oecd.org/tax/exchange-of-tax-information/model-rules-for-reporting-by-platform-operators-with-respect-to-sellers-in-the-sharing-and-gig-economy.htm> and a hard copy is available for inspection at the offices of HMRC, 14 Westfield Avenue, Stratford, London E20 1HZ.

(2) As to which see section 22 of the Tribunals, Courts and Enforcement Act 2007 (c. 15).

“An “Excluded Platform Operator” is a Platform Operator—

- (a) whose entire business model is such that it does not allow Sellers to derive a profit from the Consideration; or
- (b) whose entire business model is such that it does not have Reportable Sellers.”,
- (g) section I(B)(4) (definition of Excluded Seller) were subject to the modification in regulation 10,
- (h) section II(G) (application of the due diligence procedures to active sellers only) of the model rules were subject to the modification in regulation 9,
- (i) the reference to “[date of entry into effect of rules in jurisdiction]” in section II(F)(2)(a) (timing and validity of due diligence procedures) were a reference to 1st January 2024, and
- (j) the optional provisions in Annex A were not included.